

**43. PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES
THIRUVANANTHAPURAM**

Present:- Paul Antony. IAS

Sub:- KVAT Act 03- Clarification u/s. 94- Rate of tax of compressor pump, Piston Pump, Electric motor etc- clarified orders issued-

Read:- 1. Application in Form No. 24 Dt. 30.01.06 filed by M/s. Suguna Pneumatics (P) Ltd,Kochi
2.Hearing Notice No.C7.6050/06/CT Dt. 17.02.06

ORDER No.C7.6050/06/CT Dt. 07.04.06

M/s. Suguna Pneumatics Pvt Ltd,Kochi has filed an application for clarification Under section 94 of KVAT Act 03 on the rate of tax on the following items.

1. Borewell compressor pump with Motor (Primarily designed for handling water)
2. Piston Pump (Primarily Designed for handling water)
3. Electric Motors.

Authorised Representative of the applicant was heard and the case was examined.

The rate of tax of the items is detailed below:

Sl.No	Item	Rate of Tax	Schedule No/ Entry No	HSN Code
1	Borewell Compressor,Pump with Motor(primarily designed for handling water)	4 %	III= 21(12)	8413.50.21
2	Piston Pump (primarily designed for handling water)	4 %	III- 21(13)	8413.50.29
3	Electric Motor	12.5 %	Sl.No.33(1) of SRO 82/06	8501

The point sought for is clarified as above.

Sd/

Commissioner