

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

Present:- Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s. 94- rate of tax on stable Bleaching powder-clarified orders issued- reg:

Read:- Application in form No. 24 Dt. 17.04.06 from M/s. Mali Chem Industries, Kochi 6.

ORDER No.C7.18395/06/CT Dt. 16.05.06

M/s. Mali Chem Industries, Kochi 6- has filed an application for clarification under section 94 of KVAT Act 03 on the rate of tax applicable on the product, “Stable Bleaching Powder” manufactured and marketed by them.

As per Kerala VAT Act 03, as amended by KVAT (Amendment) Act 05, Bleaching powder of all varieties and description are classified as taxable @ 4 % under entry 16 of 3rd schedule. Hence stable Bleaching Powder, manufactured and marketed by the applicant is also taxable @ 4 % vide entry No. 16 of 3rd schedule.

The point sought for is clarified as above.

Sd/
Commissioner.