

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

Present:- Paul Antony. IAS

Sub:- KVAT Act 2003- Clarification U/s 94- rate of tax applicable to bath fittings- orders issued- reg:-

Read:- 1.Application dt. 05.04.06 in Form 24 from Havells India Ltd, Cochin.
2.Notice Dt. 02.05.06

ORDER No. C7.16374/06/DT 19.05.06

M/s. Havells India Ltd, Cochin has preferred an applicant U/s 94 of KVAT Act 2003 seeking clarification on rate of tax applicable to bath fittings viz. C.P. Taps, Wall mixer etc. as per the first paper read above.

As per the notice second cited, the applicant was given an opportunity of being heard on 12.05.06. Sri.S.Neelakantan, Manager appeared and was heard.

As per SRO no. 82/06 dt. 28.01.06 Government has notified the list of goods taxable at the rate of 12.5%. As per Sl.No. 101 of the above notification, water supply and sanitary equipments and fittings of every description are taxable @ 12.5 %. Therefore the item bath fittings viz. CP taps, wall mixer etc. are taxable @ 12.5%.

The point sought for is clarified accordingly.

Sd/
Commissioner

No.C3.20476/05/CT

*Office of the Commissioner
Commercial Taxes
Thiruvananthapuram
Dated. 19.05.06*

Erratum to clarification order No.C3.20476/05

In the clarification order No.C3.20476/05 Dt.022.10.05 at Sl.No. 7 it has been clarified that bath fittings such as taps, wall mixers are taxable at 4 % being interpreted as an item falling under entry 3 of the 3rd schedule to the KVAT Act 2003.

The above item has since been specifically listed under entry 101 of the SRO 82/06 published on 28.01.06. So they will be taxable at 12.5 % from the date of issue of the said SRO.

*This erratum will be appended to the clarification cited above.
All Deputy Commissioners are directed to communicate this to the officers under this control.*

Sd/

Commissioner