

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

Present:- Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s. 94- Application filed by M/s. MRF Ltd, Kottayam- Clarified orders issued- Reg:

Read:- 1. Application in Form no. 24 Dt. 18.04.05  
2.Hearing Notice No. C3.21002/(A) 05.05.CT

**ORDER No.C3.21002 (A)/05/CT/ DT.08.05.05**

M/s. MRF Ltd, Kottayam has filed an application for clarification U/s. 94 of KVAT Act 03 on the rate of tax applicable to the following items under VAT.

1. Tyres used for tractors.
2. Inner tubes used for tyres of Tractors
3. Flaps used for tyres of tractors

The case was posted for hearing. But the applicant did not appear for hearing. Hence the application is disposed of on merits.

1. Tyres used for Tractors are taxable @ 4 % vide entry 131(3) of 3<sup>rd</sup> schedule to KVAT Act 03 as amended by KVAT (Amendment) Act 05.
2. Inner Tubes used for Tractors are also taxable @ 4 % vide entry no. 131(10) of 3<sup>rd</sup> schedule to KVAT Act 03, as amended by KVAT (Amendment) Act.05.
3. Flaps being rubber product taxable @ 12.5 % vide Sl. No. 81(1)(h) with HSN Code 4016.99.90 as per SRO 82/06.

The point sought for is clarified as above

Sd/  
Commissioner