

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

Present:- Paul Antony.IAS

Sub:- KVAT Act 2003- Clarification U/s.94- rate of tax-  
Synthetic Iron Oxide- Reg:

Read:- Application from Sri. N.K.Abdul Basheer  
Nanath Kuruvayil House, Melmuri.P.O, Malappuram.

ORDER No. C3. 33905/07/CT DT. 19.09.07

Sri.N.K.Abdul Basheer, Malappuram has preferred an application U/s. 94 of KVAT Act 2003 seeking clarification on rate of tax of Synthetic Iron oxide holding HSN 2821.10.10.

The applicant was given an opportunity of being heard and the issues raised were examined.

The point sought for clarification is the rate of tax of Synthetic iron oxide holding HSN 2821.10.10. The commodity coming under HSN 2828.10.10 have specifically been classified under entry 82(i) of 3<sup>rd</sup> schedule. No case of dispute with regard to this specific entry has been pointed out for entertaining the applicable U/s. 94 of the said Act.

The request for clarification is therefore declined.

Commissioner