

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

Present:- Paul Antony. IAS

Sub:- CT Dept- KVAT Act 2003- Clarification U/s. 94 –rate of tax on calcium carbonate-clarified- orders issued.

Read:- 1.Application dt. 29.03.06 filed by M/s. House of Plastic, Shornur Road, Trissur
2.Posting Notice No.C7.15449/06/CT Dt. 02.05.06.

ORDER No.C7.15449/06/CT DT. 23.05.06

M/s. House of Plastic, Peringavu, Shornur Road, Trissur has sought clarification under section 94 of the KVAT Act 2003 on the following tax applicant is a supplies of calcium carbonate to PVC Pipe manufactures in Kerala. Calcium Carbonate is one of the major raw materials used in the manufacture of PVC Pipes. The application has stated that it is classified in two ways in the Central Excise Tariff under two different chapters with HSN Code 3824.90.90 and 2836.50.00. Hence the applicant has requested to issue clarification to the effect that Calcium Carbonate with HSN Code 3824.90.90 and 2836.50.00 are one and same commodity falling under Sl.No. 22(7) of List A to schedule III taxable @ 4 %.

The contention raised by the applicant at the time of hearing was examined in detail.

As per KVAT Act 2003, as amended by KVAT (Amendment) Act 05, Calcium Carbonate is taxable @ 4 % vide Sl.No. 22 (7) of List A to Third Schedule with HSN 2836.50.00. The product with HSN 3824.90.90 falls under RNR category taxable @12.5%.

The point sought is clarified as above.

Sd/
Commissioner