

**5. PROCEEDINGS OF THE COMMISSIONER, COMEMRCIAL TAXES
THIRUVANANTHAPURAM**

Present:- Sri.Paul Antony.IAS

Sub:- KVAT Act 03- Clarification U/s. 94- Rate of tax of Kitchen accessories, Hardwares etc- clarified orders issued- Reg:

Read:- 1. Application in form No. 24 Dt.03.10.05 from M/s. Agnikone,Puja, Marappalam,Thiruvananthapuram

2.Hearing Notice No. VC1.48870/05/CT Dt. 02.12.05

ORDER No.C7.48870/05/CT Dt. 18.01.06

In the application 1st read above, M/s. Agnikone, Puja, Marapalam, Thiruvananthapuram has requested for a clarification under section 94 of KVAT Act, 03 regarding the rate of tax of the following items: -

	Item	Make
1	Kitchen Accessories	Stainless steel/ Plastic Coated (with mild steel base)
2	Handles	Stainless steel
3	Pipe & Conectors	-do-
4	Srew/Nuts/Bolts	Stainless steel/Mild steel
5	Hardwares	
	(a) Hinges	Powder coated/Zinc coated/Nickel plated/ Chromium plated
	(b) Sliders	Powder coated/Chromium plated
	(c) Telescopic Runners	Zinc coated/Powder coated

The applicant was given an opportunity of being heard. But they did not make appearance. In the circumstances it is decided to dispose of the application on merits.

As per entry 99 of the 3rd schedule to KVAT Act ,03 as amended by KVAT (Amendment) Act '05, pipe and connectors are taxable @ 4%. Screws, nuts,bolts,handles made of Aluminium, bronze, brass, copper, Iron and steel are taxable @ 4%, under entry 3 of 3rd schedule. Kitchen accessories made of stainless steel/plastic coated (with mild steel base), hinges (powder coated/zinc coated/nickel plated/chromium plated) sliders (powder coated/chromium plated) and telescopic Runners (zinc coated/powder coated) are not specifically listed

under any of the schedule to the KVAT Act, 03 and hence the items are taxable @ 12.5 %.

The points sought for is clarified accordingly.

Sd/
Commissioner