

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

Present:- Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s. 94- Application filed by Ms. Build Aid Corporations, Kochi- Reg:

Read:- Application in form no. 24 dt. 28.04.06

**ORDER No.C7.19513/06/CT Dt. 23.05.06**

M/s. Build Aid Corporation Ltd, Karshka Raod, Kochi 16 has filed as application for clarification under section 94 of the KVAT Act 2003 on the rate of tax application to Hinges made of stainless steel and other metals under KVAT Act.

The HSN Code assigned to Hinges as per the Central Excise and Tariff Act is 8302.10. The same has not been listed in any of the schedule to the KVAT Act 2003. So it is taxable at 12.5 % under RNR category as per section 6(1)(d) of the KVAT Act.

The point sought for is clarified as above.

Sd/  
Commissioner