

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

Present:- Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s. 94- Application filed by Sri.Tom Zacharias,
Darling Fruit Products- Thodupuzha- clarified orders issued- Reg:

Read:1. Application in Dt. 29.10.05

2.Hearing Notice No.C7.51593/05/CT Dt. 02.05.06.

ORDER No.C7.51593/05/CT Dt. 23.05.06

M/s. Darling Fruit Products has filed an application U/s. 94 of KVAT Act 03 on the following.

The applicant is running a Khadi Unit registered under Kerala Khadi and Village Industries board. The point sought for clarification is whether the applicant is liable to pay tax on squash and syrup bottled by him, with a total turnover less than Rs. 2 lakhs per year.

The applicant, Sri.Toms Zacharia was heard. It is clarified that the dealer does not have to pay tax on his out put, since his turnover is below Rs. 10 lakhs per year.

Sd/
Commissioner