

52. PROCEEDINGS OF THE COMMISSIONER, COMMERCIAL TAXES,  
THIRUVANANTHAPURAM

Present:- Paul Antony.IAS

Sub:- KVAT Act 2003- Clarification under section 99- tax liability-self adhesive sheet width exceeds 20 cm and printed matter, flex, PVC sheet, Venyle sheet etc- orders issued- Reg:

Read:- Application dt. 14.06.07 put in by M/s. Precixsign, Citizen Road, Cochin.

ORDER No.C3.29296/07//CT DT. 26..10..07

M/s. Precixsign, Citizen Road, Cochin has preferred an application under section 94 of KVAT Act 2003 seeking clarification on the rate of tax applicable to self adhesive sheet with width exceeding 20 cm, and on printed material of self adhesive plates, sheets, film, flexible plain film etc.

The authorized representative was heard. According to them these items would fall under 4% category. The contentions of the applicant were examined with reference to the statutory provisions.

Entry 138 of List A to 3<sup>rd</sup> schedule to KVAT Act, 2003 deals with items coming under the headings 'Self adhesive plates, sheets, film, strips of plastics' and item (1) of the said entry deals with the said commodities in rolls of width not exceeding 20 cm covered under HSN 3919.10.00 . Sub entry (4) of the said entry deals with 'others' coming under the said heading holding HSN 3919.90.90. So the commodity 'self adhesive sheet with width exceeding 20 cm' would fall under HSN 3919.90.90 and is classifiable under entry 138(4) of List A to 3<sup>rd</sup> schedule to KVAT Act, 2003 and so would be taxable at 4%.

As regards rate of tax on printed material of self adhesive plates, sheets, film, flexible plain film etc.it would cover under HSN 4911 and all commodities covered under the said HSN are classified under item (5) of entry 100 of 3<sup>rd</sup> Schedule and would therefore attract tax at 4%.

The points raised are clarified accordingly.

Commissioner