

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

Present:- Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s.94 –Rate of tax on Nylon, Steel and Polyester Scrubbers- Clarified orders issued- Reg:

Read:- 1.Application in Form No. 24 Dt. 13.03.06 filed by M/s. Golden Calf, Calicut.
2.Hearing Notice No.C7.14345/06/CT Dt. 02.05.06

ORDER No.C7.14345/06/CT Dt. 23.05.06

M/s.Golden Calf, Calicut has filed an application for clarification under section 94 of KVAT Act 03 on the rate of tax applicable to the following commodities.

1. Nylon Scrbbbers
2. Steel Scrubber
3. Polyester Scrubbers.

The authorised representative of the applicant was heard. The items Nylon, steel and Polyester scrubbers are not specifically included in any of the schedule to KVAT Act 03. Hence the items will fall under RNR Category taxable @ 12.5 %. The point sought for is clarified as above.

Sd/
Commissioner