

53. PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,  
THIRUVANANTHAPURAM

Present:- Paul Antony.IAS

Sub:- KVAT Act 2003- Clarification U/s. 94- rate of tax on "Roja Pakku"-  
Clarification issued- error on the face of records- rectification U/s.  
66- orders issued- Reg:

Read:- 1. Application from Sri.K.R.Wilson, Roja Agencies, Kunnamkulam  
2. Order No.C3.53291/06/Dated . 27.3.07

ORDER No.C3.40427/07/CT Dt. 26..10..07

In pursuance to the application filed under section 94 of the Act by Sri.K.V.Wilson, Roja Agencies, Kunnamkulam seeking clarification on the rate of tax on "Roja Pakku" it was clarified vide order read as second paper above that the item would come under serial no. 72(2) in SRO 82/06 and is taxable @ 12.5%.

On a further scrutiny of the said order it is seen that a typographical error has crept in para 5 of the order with respect to classification of the commodity. It was mentioned therein that the item would come under serial number 72(2) instead of the correct entry as serial number 75(2) of SRO 82/06.This error apparent on the face of records requires rectification under section 66 of the KVAT Act, 2003.

Therefore the last sentence in para 5 of the said order stands corrected as "All commodities coming under HSN 2106.90.30 would cover serial No 75(2) in SRO 82/06 and would be taxable @ 12.5%..

The order read as 2<sup>nd</sup> paper above stands rectified to above extent.

Commissioner