

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

Present:- Paul Antony. IAS

Sub:- KVAT Act 2003- Clarification under section 94- Whether germicidal cleaning liquid come under insecticides in 3rd schedule- orders issued- reg:

Read: 1. Application dt. 04.03.06 from Annie Paulose, Jyothi Chemical Industries, Cochin

2. Notice Dt. 03.05.06

ORDER No.C7.14158/06/CT Dt. 29.05.06

M/s. Jyothi Chemical Industries, Cochin has preferred an application under section 94 of KVAT Act 2003 requesting to clarify whether germicidal cleaning liquid come under insecticides in Sl.No. 44 of 3rd schedule to the KVAT Act 2003.

As per the notice second cited the applicant was given an opportunity of being heard. The applicant was heard on 12.05.06. The contention of the applicant is that the item has purpose of floor and toilet cleaning as well as agricultural purpose and will fall under entry 44 of 3rd schedule @ 4 %.

The contention of the applicant was examined in detail. Entry 44 of 3rd schedule generally speaks of fertilizers, pesticides, weedicides, insecticides, fungicides etc. But all kinds of cleaning powders and liquids including for floor and toilet cleaning have been specifically notified as taxable @ 12.5 % vide Sl.No. 27(4) of SRO 82/06. Hence the item germicidal cleaning liquid will fall under Sl.No. 27 (4) above and is therefore taxable @ 12.5 %.

The point sought for is clarified accordingly.

Sd/
Commissioner