

54. PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES
THIRUVANANTHAPURAM
Present:- Paul Antony.IAS

Sub:- KVAT Act 2003- Clarification under section 94- rate of tax on Steel
Scrubbers- rectification U/s. 66- orders issued- Reg:
Read:- 1.Application put in by M/s. Power Tool World,Cochin
2. Order No.C7.14345/06 Dated.23.05.06

ORDER No.C3.31588/07/CT Dt...29..10..07

M/s. Power Tool World, Cochin has preferred an application under section 94 of the Act to clarify the rate of tax applicable to steel scrubbers (Scouring pad).

The applicant was given an opportunity of being heard. It was contended that the item would fall in the HSN 7323.10.00 and that the petitioner is aggrieved with the orders issued under section 94 read as 2nd paper above. The contentions raised were examined in details.

In pursuance to the application filed by M/s Golden Calf, Calicut, as per order read as second paper above it was clarified that since [nylon, steel and polyester scrubbers] had no specific entry in any of the schedules to the Act they will fall under RNR category taxable @ 12.5% under section 6(1)(d) of the said Act.

As per entry 3(8)(l) of 3rd schedule Pot Scourers and scouring or polishing pad and gloves of iron and steel (among other metals) coming under HSN 7323.10.00 are taxable @ 4 %. The said HSN relates to "Iron or steel wool, pot scourers or scoring or polishing pads, gloves and the like."

The dictionary meaning of the word "scours" is to clean, to rub hard etc and that of 'scrub' is rub hard with something for the purpose of cleaning, cleanse, etc". So scourers" will take in "scrubbers" also.

This being the position "Steel scrubber" would be classifiable under entry 3(8)(l) of the third schedule and therefore attract tax @ 4%.

The issue raised stands clarified accordingly.

As regards to the clarification with regard to the rate of tax of 'steel scrubbers' issued under section 94 as per order read as 2nd paper, the said order is in error and so stands rectified accordingly under section 66 of the Act to the above extent.

Commissioner