

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

Sub:- KVAT Act 2003- Clarification U/s. 94- rate of tax – RCC Spun pipes-Reg:

Read:- Application from M/s. Thuluvanickal Pipes (P) Ltd, Thaliparamba, Kannur Application from M/s. Aswathy Spun Pipes, Aroor.

ORDER No.C3.33813/07/CT.Dt.01..10..07

M/s.Thuluvanickal Pipes (P) Ltd, Thaliparamba, Kannur and M/s. Aswathy Spun Pipes, Aroor have filed separate applications read above U/s 94 of KVAT Act 2003 seeking clarification on the rate of tax applicable to RCC Spun Pipes.

Since common points are raised by the two parties the matter is clubbed and disposed of together.

Vide entry 99 of Schedule II to KVAT Act 2003 Pipes of all varieties are taxable @ 4 %. Cement pipes with HSN 6811.30.10 and classified as sub-item 1(b) of the said entry. Since RCC Spun Pipe is a kind of cement pipe it is classifiable under item 1(b) of entry 99 of 3rd schedule and would attract tax at 4 %.

The point sought for is clarified accordingly.

Commissioner