

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

Present:- Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s. 94- Application filed by
Sri.K.S.Prasannan, Prop. Dental Sales, Kotayam- Clarified orders issued- Reg:

Read: 1. Application in form No. 24 Dt. 01.01.06.
2. Hearing Notice No.C7.4264/06/CT Dt. 02.05.06

ORDER No.C7.4264/06/CT Dt. 27.05.06

Sri.K.S.Prasannan, Prop. Dental Sales, Kottayam has filed an application under section 94 of KVAT Act 03 on the rate of tax on certain items of orthopaedic implants. The contention of the applicant is that the items will come under entry 3 (2) of first schedule to KVAT Act 03. The applicant further stated that the Empowered Committee of State Finance Ministers, in its meeting held on 26..04..05 has decided to tax all medical equipments, devices and implants @ 4 %. The applicant further pointed out that the state of Delhi has included the above items under 3rd schedule to Delhi VAT Act 04 @ 4 %.

The authorized representative of the applicant was heard. The contentions of the applicant were examined in detail. The items on which clarification is sought for is listed below:

1. Total Knee Implants
2. Total hip implants
3. Austin Moore endoprosthesis
4. Bipolar Prosthesis
5. Elbow prosthesis
6. Bimod hip implants
7. Inter locking nail humerous, tibia & pemour
8. Thompson endoprosthesis
9. Bimod acetabular cups
10. Dynamic hip screws & Plates
11. Dynamic compression plates
12. Cortical Screws.
13. Cancellous screws
14. Malleolar Screws
15. Dynamic condylar plates
16. Femoral ramma nail
17. Femoral lag screws
18. Kuntschers cloverleaf nails for femur
19. Kuntschers nail for humerous
20. Kuntschers nail for tibia

21. Rush nails for tibia
22. Square nails for forearm
23. One-third tabular plate
24. Semitabular plate
25. Kirschner wires
26. S.S.Sutures wires
27. Maxillofacial mini bone plates
28. Maxillofacial mini bone screws
29. Reconstruction plates for mandible
30. Orbita plates.

The above items were not specifically included in any of the schedule to KVAT Act 03 as amended by KVAT (Amendment) Act 05. Hence the items will fall under RNR category @ 12.5%.

The point sought for is clarified as above.

Sd/
Commissioner