

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

Present:- Paul Antony. IAS

ORDER No.C3.32014/05/DT Dt. 16.05.06

M/s. Amrutha Enterprises, R.S, Road, Pattambi has sought for clarification regarding the rate of tax of the following goods:

1. IV & Drugs Administration Set
2. Blood Administration Set
3. IV Canula (IV & Drugs administration canula)
4. Spinal Needle (Anesthesia drugs injection needle)
5. 3-way stopcock canula (IV & drugs administration canula)
6. Fols catheter & Bags (Urine suction catheter)
7. Cavafix (central Veins drugs administration catheter)
8. Certofix (Central Veins drugs administration catheter)
9. Epidural Anesthesia Set (Anesthesia drugs administration catheter)
10. Disposable (Medical) E.C.G. Electrodes

The authorised representative was heard on behalf of the applicant. Of the goods mentioned by the applicant, the following are included in the third schedule of the Kerala VAT Act, and are taxable at the rate of 4 %.

Sl.No.	Name of Goods	Entry No.
1.	IV & Drugs Administration Set	36(15)
2.	Blood Administration Set	36(15)
3.	IV Canula (IV & Drugs administration canula)	36(22)
4.	3-way stopcock canula (IV & drugs administration canula)	36(22)
5.	Fols catheter & Bags (Urine suction catheter)	36(20)

The other goods mentioned by the applicant are not listed in any of the schedules of the Act. The following goods are therefore taxable at the rate of 12.5%.

1. Spinal Needle (Anesthesia drugs injection needle)
2. Cavafix (Central Veins drugs administration catheter)
3. Certofix (Central Veins drugs administration catheter)
4. Epidural Anesthesia Set (Anesthesia drugs administration catheter)
5. Disposable (Medical) E.C.G. Electrodes

The question referred for clarification is answered as above.

Sd/
Commissioner