

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

Present:- Paul Antony. IAS

Sub:- KVAT Act 2003- Clarification U/s. 94-rate of tax on bath fittings- reg:

Ref:- 1.Application in Form 24 dt. 27.03.06 of M/s. Cherumadathil Sales Corporation, Cochin

2. Notice Dt. 03.05.06

ORDER No.C7.15028/06/Dt. 29.06.06

M/s. Cherumadathil Sales Corporation has preferred an application U/s. 94 of the KVAT Act 2003 requesting to clarify the rate of tax applicable to bath fittings.

As per the notice second cited, the applicant was given an opportunity of being heard on 12.05.06. The authorised representative of the applicant appeared and was heard.

As per SRO No. 82/06 Dt. 28.01.06, Government have notified the list of goods taxable @ 12.5 %. As per Sl.No. 101 of the above notification, water supply and sanitary equipments and fittings of every description are taxable @ 12.5 %. Therefore the items bath fittings are taxable @ 12.5 %.

The point sought for is clarified accordingly.

Sd/
Commissioner