

59. PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES  
THIRUVANANTHAPURAM

Present:- Paul Antony IAS

Sub:- KVAT Act 2003- Clarification U/s. 94 – rate of tax-  
Coconut Husk- Reg:

Read:- Application dated 24/8/2007 put in by Sri. V.K.Nanu,  
Adithya Traders,  
S.Bathery, Wayanad

ORDER No.C3.36435/07/CT Dt. 06..10..07

M/s. Adithya Traders, S.Bathery, Wayanad has preferred  
an application under section 94 of KVAT Act seeking  
clarification on the rate of tax on coconut husk.

The issue raised was examined with reference to  
statutory provisions.

Green and soaked coconut husk has been classified  
under 1<sup>st</sup> schedule vide entry 23(1) and (2) and so would  
attract no tax under KVAT Act, 2003

The point sought for is clarified accordingly,

Commissioner