

**6. PROCEEDINGS OF THE COMMISSIONER, COMEMRCIAL TAXES  
THIRUVANANTHAPURAM**

Present:- Sri.Paul Antony.IAS

Sub:- KVAT Act-03- clarification u/s 94-Rate of tax of Fax Machine, Video Conferencing products etc- clarified orders issued- reg:

Read:- 1.Application in form No. 24 Dt. 06.07.05 from M/s. Godrej & Boyce Manufacturing Co- Ltd. Kochi

2. Posting Notice No.VC1.36719/05/CT Dt.12.12.05.

**ORDER No.C7.36719/05/CT Dt. 18.01.06**

M/s. Godrej Boyce Manufacturing Co Ltd, M.G.Road, Kochi-35, has applied for clarification Under section 94 of the KVAT Act 03 on the rate of tax on the sale of Fax Machine, Video Conferencing products and Multi Function Printers.

Sri.Tomson.T.Emmanuel, Advocate was heard. The contention of the applicant is that in List A appended to the 3<sup>rd</sup> schedule of KVAT Act 03 the sub heading has mentioned only “Computer systems and peripherals, Electronic Diaries (8471) and Electrical apparatus for Line Telephony or Line Telegraphy (8517)” and their enquiry revealed that there are no products identifiable as electrical apparatus for line telephony or line telegraphy in the market. Therefore, unless the entry is interpreted as including the items mentioned in the sub heading under Tariff Entry 8471 and 8517, entry 23 and 30 of list A of 3<sup>rd</sup> schedule will not take with in its ambit any goods identifiable in the market and therefore, it may be clarified as to whether the goods falling under sub heading under HSN 8471 and 8517 in the Central Excise. Tariff Act will include items included in the sub heading of the respective tariff entry, and if not to clarify the rate of tax on the sale of FAX machine, Video conferencing products and multy function products.

The contention of the applicant has been examined with reference to the statutory provisions of the Act. FAX machine is fascimile machine bearing HSN code 8517.21.00 taxable @ 4 % under entry No. 69 (29)(d) of 3<sup>rd</sup> schedule to KVAT Act, 03 as amended by KVAT (Amendment) Act, 2005.

Video Conferencing products (HSN 8517) Multi function printers (HSN 8417) are not listed under any of the schedules to KVAT Act 03 and hence taxable @12.5% under RNR category.

The point sought for is clarified accordingly.

Sd/  
Commissioner