

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

Present:-.Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s. 94- Rate of tax on- Flexible Polyurethane
Foam Sheet- Clarified orders issued- reg:

Read:- Application in Form No. 24 Dt. 14.03.06 filed by M/s. Periyar Ploymers
(P) Ltd,Aluva

ORDER No.C7.12368/06/CT Dt.06.07.06

M/s. Periyar Polymer (P) Ltd, Edayar,Aluva has filed an application for clarification under section 94 of KVAT Act 03 on the rate of tax applicable for Flexible Polyurethane Foam sheet under VAT.

The applicant, M/s. Periyar Polymer (P) Ltd has stated that the HSN Code of their products “Flexible Polyurethane foam sheet” is 3921.13.10 and the HSN 3921 was included in 3rd schedule vide entry 118 (17) in List A. The contention of the applicant is that any four digit heading mentioned implies that all items coming under that heading is automatically included in the schedule.

The contention of the applicant was examined in detail. Polyurethane sheets, whether flexible or not, fall only under the heading 3921. Item 118(17) of List A of third schedule to KVAT Act 03 as amended by KVAT (Amendment) Act 05 covers all items falling under heading No. 3921. Hence polyurethane foam sheet will fall under entry 118(17) of list A of 3rd schedule taxable @ 4 %.

The point sought for is clarified accordingly.

Sd/
Commissioner