

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

Present:-.Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s 94- Application filed by M/s. Manjilas Rice Mill- Thrissur- clarified orders issued- Reg:

Read:- 1. Application in form No. 24 Dt. 10.05.06  
2. hearing Noticed no.C7.42425/05/CT Dt. 02.05.06.

**ORDER No.C7.42425/05/CT Dt. 03.07.06**

M/s. Manjilas Rice Mill, Thrissur has filed an application for clarification u/s. 94 of the KVAT Act 03 on the rate of tax application for the sale of certain items under VAT.

Sri Xavier Paul, Authorised representative of the applicant was heard. As requested, the rate of tax on the following items is clarified as follows:

Sl.No	Item	Rate of tax (%)	Entry if any
1	Spices Pastes	12.5	42 of SRO 82/06
	a. Roasted Coconut Paste		
	b. Ginger paste		
	c. Garlic Paste		
	d. Ginger garlic Paste		
	e. Tamerind Paste		
2	Curry Mixes	12.5	42 of SRO 82/06
	a. Kerala Chicken Curry mix		
	b. Chicken Gravy mix		
	c. Kerala Fish Curry mix		
	d. Kerala Meat Mix		
	e. Chcikeni Biriyanii Mix		
3	Easy Palappam Mix	12.5	42 of SRO 82/06
4	Banana Powder	12.5	
5	Palappam Mix	12.5	
6	Vattayappam Podi	12.5	
7	Crunch Flakes	12.5	
8	Instant Rice Ada Payasam Mix	12.5	
9	Instant Palada Payasam Mix	12.5	
10	Instant Semiya Payasam Mix	12.5	

11	Instant Uppuma Mix	12.5	
12	Instant Idiappam	12.5	
13	Avalose Podi	12.5	
14	Ragi vita	12.5	
15	Health Puttu Mix	12.5	Entry 42 SRO. 82/06
16	Vegitable Pickles	4 %- Pickles, other than those sold under brand name registered under the trade mark Act 1999.	49(1) of 3 <sup>rd</sup> schedule
	a.Dates Pickles		
	b. Tender Mango Pickles		
	c. Lime Pickles		
	d. Cut Mango Pickles		
	e.Goosberry pickles		
	f.Bittergourd Pickles		
	g.Mixed Vegetable pickles		
	h.Garlic Pickles		
	i. Hot & Sweet pickles		
	j. Tamarind Ginger Chutney	12.5	42 of SRO 82/06
17	Non Vegetable Pickles	4 %- Other than those sold under brand name registered under the trade mark Act 1999.	49(1) of 3 <sup>rd</sup> schedule
	a. Prawn Pickles		
	b.Fish Pickles		
18	Chammanthi Podi	12.5	42 of SRO 82/06
	a. Coconu Chammanthi Podi		
	b. Prawn Chammanthi Podi		
19.	Paddy	0	12(a) of 1 <sup>st</sup> schedule

The items mentioned in Sl. No. 1 to 18 except item no. 16(a) to (i) and 17 (a) and (b) are food preparations. Food items like ready to serve foods and preparations including instant foods, sauces, jams, jellies, fried, roasted or salted kernels, essence of all kinds and powders or tablets used for making food preparations are taxable @ 12.5% vide entry No. 42 of SRO 82/06.

Item No. 16(a) to (i) and 17(a) and (b) are vegetable and non vegetable pickles. All kinds of pickles other than those sold under brand name registered under the Trade Mark Act 1999 are taxable @ 4 % vide entry no 49(1) of 3<sup>rd</sup> schedule to KVAT Act 03, as amended by KVAT Act 05. Pickles, if sold under brand name registered under the Trade Mark Act 1999 will attract tax @ 12.5 %.

**Commissioner.**

Honourable High Court of Kerala in OTA 10/06Dt.16.1.2007 clarified the tax rate of the following items as under:

No.	Items	Rate	Entry ref.
1.	Ginger paste	4%	120(18) of 3 <sup>rd</sup> Schedule
2.	Garlic Paste	4%	120(18) of 3 <sup>rd</sup> Schedule
3.	Ginger garlic Paste	4%	120(18) of 3 <sup>rd</sup> Schedule
4.	Tamerind Paste	4%	120(18) of 3 <sup>rd</sup> Schedule
5.	Easy Palappam Mix	4%	86 of 3 <sup>rd</sup> Schedule
6.	Vattayappam Podi	4%	86 of 3 <sup>rd</sup> Schedule
7.	Palappam Mix	4%	86 of 3 <sup>rd</sup> Schedule
8.	Banana Powder	4%	84(25)(1) of 3 <sup>rd</sup> Schedule
9.	Roasted Coconut Paste	12.5%	103 of SRO 82/2006
10.	Curry Mixes	12.5%	103 of SRO 82/2006
	a. Kerala Chicken Curry mix	12.5%	103 of SRO 82/2006
	b. Chicken Gravy mix	12.5%	103 of SRO 82/2006
	c. Kerala Fish Curry mix	12.5%	103 of SRO 82/2006
	d. Kerala Meat Mix	12.5%	103 of SRO 82/2006
	e. Chciken Biriyani Mix	12.5%	103 of SRO 82/2006
11.	Crunch Flakes	12.5%	103 of SRO 82/2006
12.	Instant Idiappam	12.5%	103 of SRO 82/2006
13.	Ragi vita	12.5%	103 of SRO 82/2006
14.	Puttu Mix	12.5%	103 of SRO 82/2006