

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

Present:-.Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s. 94- Rate of tax on certain medical equipments- clarified orders issued- Reg:

Read:- 1. Application in form No. 24 Dt. 13.04.06 filed by M/s. Allied Medical Inc. Calicut  
2.Hearing Notice No.C7.17505/06/CT Dt. 12.06.06.

ORDER No. C7.17505/06/CT Dt. 19.07.06

M/s. Allied Medical Inc. Calicut has filed an application for clarification u/s. 94 of KVAT Act 03, on the rate of tax applicable for the following medical equipments under VAT.

1. Continuous Intensive care ventilator
2. Transport Ventilator
3. Non-invasive ventilator
4. Anesthesia ventilator system
5. Intensive critical care monitor
6. Accessories and spares of the aforesaid machines, such as,
  - a) Oxygen cell for ventilator
  - b) Flow sensors for ventilator
  - c) Heat moist exchange filters
  - d) Ventilator tubings.

The applicant has further stated that the above items were not listed in any of the schedules to KVAT Act 2003 and the authorities are compelled to remit tax @ 12.5 %.

The applicant has given an opportunity of being heard. As stated by the applicant, the above items were not specifically mentioned in any of the schedules to KVAT Act 03, as amended by KVAT (Amendment) Act 05. So the items mentioned above are taxable @ 12.5% under RNR category.

The point sought for is clarified as above.

Sd/  
Commissioner