

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

Present:-.Paul Antony. IAS

Sub:- KVAT Act-2003- Clarification U/s. 94- Request from
M/s. Taj Exports Thrissur- orders issued- reg:

Read:- 1. Application put in by M/s. Taj Exports, Thrissur

ORDER No. C7.33095/05/CT Dt. 07.07.06

M/s. Taj Exports, Mundur, Trissur has sought for clarification under section 94 of Kerala Value Added Tax Act, 2003 on the rate of tax applicable to casted raw form of grills and machinery parts.

The case was posted for hearing. But the applicant was absent. Hence the application is disposed of on merits.

Casted raw form of grills and machinery parts are not falling in entry 20 of schedule III because this is a commercially distinct and different product not elsewhere classified in any of the schedule to the VAT Act. Hence the items is taxable at 12.5% under RNR category.

Clarified accordingly.

Sd/
Commissioner