

7. PROCEEDINGS OF THE COMMISSIONER OF
COMMERCIAL TAXES THIRUVANANTHAPURAM

Present:- Paul Antony. IAS

Sub:- KVAT Act 2003- Rectification U/s. 66- rate of tax-
Spinal needle (Anesthesia drugs injection needle) Reg:

Read:- 1. Application put in by M/s. Becton Dickinson India
(P) Ltd, Cochin.

2. Order No.C3.32014/05/Dt. 16.05.06.

ORDER No.C3.42254/07/Dt. 05/02/08

M/s. Becton Dickinson India (P) Ltd. Cochin has preferred an application U/s. 94 of KVAT seeking clarification on the rate of tax applicable to Spinal needle (Anesthesia drugs injection needle).

The authorised representative was heard and contentions raised were examined with reference to relevant statutory provisions.

Sub entry 19 of entry 36 of Schedule III to KVAT Act includes a six digit HSN 9018.32 and the entry reads as "Tubular metal needles and needles for sutures"

Adverting to Customs Tariff Act, it is found that HSN 9018.32.20 covers "Hollow needles for injection, aspiration, biopsy, or transfusion and HSN 9018.32.90 covers "Others".

Since the item dealt by the applicant is Spinal needle (Anesthesia drugs injection needle) and is used for the injection of anesthesia drugs through the spinal cord, the item will fall under HSN 9018.32.20 and consequently is included under sub-entry 19 of entry 36 of III rd schedule taxable @4%.

Vide order read as 2nd paper above it was clarified that Spinal needle is taxable @ 12.5%. For the reasons stated ibid, the order stands rectified to above extent.

Commissioner