

**71. PROCEEDINGS OF THE COMMISSIONER OF
COMMERCIAL TAXESTHIRUVANANTHAPURAM**

Present:-.Paul Antony. IAS

Sub:- KVAT Act 03- Clarification u/s. 94- Rate of tax on
Cement Concrete Tiles- Clarified orders issued- Reg:

Read:- Application in Form No. 24 Dt. 10.07.06 filed by M/s.
Ultra Tiles (P) Ltd, Ernakulam

ORDER No.C7.29328/06/CT Dt. 27.07.06

M/s. Ultra Tiles (P) Ltd Ernakulam has filed an
application under section 94 of KVAT Act 03 on the rate
of tax on Cement Concrete Tiles under VAT.

The applicant stated that the HSN Code of the item,
Cement Concrete Tiles is 6810 and requested to issue
clarification whether the rate of tax of the item is 12.5 %
or 20 %.

As per Kerala Finance Bill 2006, a new schedule
with goods @ 20 % is introduced. As per this schedule,
building materials are included in the Sl. No. 3, with HSN
6907,6908 and 6802. The HSN Code mentioned by the
applicant is not specifically included in this schedule.

Hence it is clarified that the item dealt with by the
applicant, Cement Concrete Tiles with HSN 6810 will fall
under RNR category @ 12.5 %.

Commissioner