

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

Present:-.Paul Antony. IAS

Sub:- KVAT Act-03- objections against order
No.C7.53706/05/CT Dt. 23.03.06- Modified orders
issued- Reg:

Ref:- 1. Application in Form no. 24 Dt. 11.11.05 filed by
M/s. Sterimed Inc. Pattambi.

2. Order No.C7.53706/05/CT Dt. 23.03.06

3. Application Dt. 17.06.06, filed by M/s. Sterimed Inc.
Pattambi.

ORDER No.C7.26811/06/CT Dt. 27.07.06

M/s. Sterimed Inc. Pattambi, as per paper read as
1st above had filed an application U/s. 94 of KVAT Act
03, to clarify the rate of tax on certain items imported
and marketed by them. As per their application , the
items on which clarification sought for was Medical grade
paper Reels, sterilized medical grade paper pouches,
sterilized paper grade bags etc. and informed that the
above items are used for sterilizing surgical appliances
and apparatus. Hence vide order No.C7.53706/05/CT
Dt. 23.03.06, it was clarified that the above items will
attract tax @ 12.5 % under RNR category.

As per paper read as 3rd above, the applicant further
requested to reconsider the clarification already issued
from this office vide order No. C7.53706/05/CT Dt.
23.03.06. Along with the application the applicant
furnished the copy of Bill of Entry, and HSN Code of the
items imported by them from Albert Browne International
Ltd. and West Field Medical Ltd. U.K. From the Bill of
entry, it is seen that the following items are imported by
the applicant from U.K

Sl.No	ITEM	HSN Code
1.	Flat Reel Made of Medicial Grade Paper	4811.59.00
2.	Flat Pouch made of Medical Grade Paper	-do-
3.	Heat seal bag, made of Medical grade paper	-do-
4.	Green supawrap Paper made of Medical Grade Paper	4818.90.00

The HSN 4811 and 4818 have been assigned to entry No. 96(12) and (17) of 3rd schedule to KVAT Act 03, as amended by KVAT (Amendment) Act, 05 as detailed below.

Entry No.96(17): Paper, Paper board, cellulose wadding and webs of cellulose fibers, coated, impregnated, covered, surface-coloured, surface decorated or printed, in rolls or rectangular (including square) sheets, of any size other than goods of the kind described in heading 4803,4809 or 4810	4811
Entry No.96(17) Toilet paper and similar paper, cellulose wading 4818 or webs or cellulose fibres, of a kind of a kind used for household or sanitary purpose, in rolls of a width not exceeding 36 CM or cut to size or shape, hand-kerchiefs, cleaning tissues, towels, table cloths, servietta, bed sheets, and similar house hold, sanitary or hospital articles, articles of apparal and clothing accessories, of paper pulp, paper cellulose, wading or Webs of cellulose fibres.	4818

As per rules of interpretation to the schedules the commodities which are given 4 digit HSN number shall include all the commodities under that heading of HSN. Hence it is clarified that the following items imported and

marketed by M/s.Sterimed Inc. Pattambi will fall under entry No. 96(12) of 3rd schedule @ 4 %.

1. Flat Reel made of medical grade paper - 4811.59.00
2. Flat pouch made of medical grade paper ,,
3. Heat seal bag, made of medical grade paper ,,

Green supa wrap paper made of medical grade paper with HSN 4818.90.00 also will fall under entry 96(17) of 3rd schedule @ 4 %.

The order No.C7.53706/05/CT Dt. 23.03.06 is modified to the above extent.

Commissioner