

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

Present:-.Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s. 94 – Application filed by Sri.C.Amsu, Janatha hardwares, Thaliparamba-Clarified orders issued-
Reg:

Read:- 1. Application in form no. 24 Dt.17.12.05
2. Hearing Notice No.C7.58114/05/CT Dt. 13.01.06
3. Letter Dt. 28.01.06 from the applicant.

ORDER No.C7.58114/05/CT Dt. 28.07.06

Sri.C.Amsu, Janatha Hardwares, Thaliparamba has filed an application U/s. 94 of KVAT Act 03, on the rate of tax applicable to certain items as per list attached. The applicant was given an opportunity of being heard. But the applicant informed his inconvenience to appear before the Commissioner of Commercial Taxes for personal hearing. He further requested to issue a clarification on merits.

In the circumstances the rate of tax applicable to the items furnished by the applicant is clarified as follows:

Sl. No	Item	HSN Code	Entry in the schedule (if any)	Rate of tax (%)
1	Hinges	8302.10	Nil	12.5
2	Tower Bolt	8302.41.20	Nil	12.5
3	Al drops	8302.41.10	Nil	12.5
4	Hooks & eyes	8302.41.10	Nil	12.5
5	Handle	8302.41.10	Nil	12.5
6	Flush door locks	8301	82 of III schedule	4
7	Rim Locks	8301	-do-	4
8	Iron curtain wire	7326.20.90	3(8)(m)of III schedule	4
9	Iron Chatty	7323.91.10	Nil	12.5
10	Iron cup hooks	7318	Nil	12.5
11	Wire mesh	7314.14.10	3(8)(f)	4
12	Weld Mesh	7326.20.90	3(8)(f)	4
13	Shovel	8201.10.00	1(1)	0
14	M.S.Clamp for fan fittings	8302.41.90	Nil	12.5
15	M.S.door clamp	8302.41.90	Nil	12.5

16	G.I.Clamp	8302.41.90	Nil	12.5
17	Dog chain	7315.12.90	3(8)(a)(iv)/III Schedule	4
18	Grinding wheel	6804.23.10	Nil	12.5
19	Iron hasps & staples	8302.41.90	Nil	12.5
20	Cast iron well pulley	7325	Nil	12.5
21	PVC Cocks	3917	99(1)(a)/III Sch.	4
22	PVC Valves	3917.40.00	99(2) of III Sch	4
23	PVC Bib Cocks	3917	99(1)(a)/ III Sch	4
24	PVC Pipe Brackets	3917.40.00	99(2) of III sch	4
25	PVC Door bush	3925.90	Nil	4
26	PVC Gratings	3925.90	Nil	4
27	PVS wall plug	3925.90	Nil	4
28	PVC Foot valve	3917.40.00	99(2) of III sch	4
29	Roofing compound		Nil	12.5
30	Lime Powder		81 of III sch	4
31	Nylon net	5407	51 of I schedule	0
32	Stainless steel nails	7317	3(8) (g) of III sch	4
33	Packing Sheet (Rubber)	4016.99.90	Nil	12.5
34	Bitumen washer		Nil	12.5
35	Wax	2712.90	Entry 90 of List A of III sch	4

Commissioner.

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM**

Present:-.Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s. 94- Rate of tax on PVC cocks, PVC Valves and PVC bib cocks- rectification U/s. 66- orders issued- Reg:

Read: Order No. C7.58114/05/CT Dt. 28.07.06

ORDER No.C7.58114/05/CT Dt. 30.11.06

As per this office order No.C7.58114/05/CT Dt. 28.07.06, at Sl.No. 21 to 23, it has been clarified that PVC Cocks, PVC Valves and PVC bib cocks are taxable @ 4 % being interpreted as an item falling under entry 99 of 3rd schedule to KVAT Act 03.

On a further scrutiny of the case it is noted that the items PVC Cocks, PVC Valves and PVC bib cocks will come under HSN 8481.80 of Central Excise Tariff Act and will fall under residuary entry 103 of SRO 82/06 taxable @ 12.5%.

Hence order No.C7.58114/05/CT Dt. 28.07.06 stands modified to the above extend under section 66 of KVAT Act, 2003.

Commissioner.