

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

Present:-.Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s. 94- Application filed by M/s. Trinity Polymer Distributors, Kochi- Clarified ordes issued- Reg:

Read:- 1.Application in form No. 24 Dt. 10.07.06  
2. Hearing Notice No.C7.29029/06/DT. 19.07.06

**ORDER No.C7.29029/06/CT Dt. 27.07.06**

M/s. Trinity Polymer Distributors, Cochin 17, has filed an application for clarification U/s. 94 on the following:

Whether the item dealt with by the applicant, viz, bags of polythene is a packing material under schedule 3 with HSN 3917. The applicant further requested to clarify whether the item will attract entry tax..

As per reference 2<sup>nd</sup> cited, the applicant was given an opportunity of being heard on 26.07.06. The authorised representative of the applicant was heard.

At the time of hearing, the applicant furnished the samples and it is ascertained that the items flexible polythene bags is packing materials, falling under entry 174 (2) (c) of 3<sup>rd</sup> schedule to KVAT Act 03, as amendment by KVAT (Amendment) Act 05. Hence the item will attract tax @ 4 %.

The question regarding entry tax will not come under the purview of section 94 of KVAT Act 03. The point sought for is clarified as above.

Commissioner