

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

Present:-.Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s. 94- Rate of Tax on  
Dryers- Clarified orders issued- Reg:

Read:- Application in form No. 24 Dt. 27.06.06 filed by  
Ms. SION Instruments, manjappetty.

**ORDER NO.C7.28252/06/CT Dt. 31.07.06**

M/s. SION Instruments, Manjappetty has filed an application for clarification on the rate of tax applicable for “Dryer” under VAT. The applicant has stated that the item Dryer is used for drying items like cardamom, cashew, coconut etc.

As per KVAT Act 03, as amended by KVAT (Amendment) Act 05, Dryers for agricultural products with HSN 8419.31.00 are taxable @ 4 % vide entry 83(c) of 3<sup>rd</sup> schedule.

The point sought for is clarified as above.

Commissioner