

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

Present:-.Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s 94- Whether supplies to 100 % EOU can be made without sales tax- Clarified orders issued- Reg:

Read:- Application in form no. 24 Dt. 17.07.06 filed by M/s. Classic Paints, Cochin

**ORDER No. C7.30425/06/CT Dt. 31.08.06**

M/s. Classic Paints, Cochin has filed an application for clarification under section 94 of the KVAT Act 03 on the following.

The applicant M/s. Classic Paints, Cochin, supplies various paints and coatings to 100 % EOUs for use in the manufacture of their products. The point sought for clarification is whether supplies to 100 % EOU can be made without charging sales Tax.

Sales to all 100 % Export Oriental Units has not been exempted from VAT. But all sales to units situated in the Special Economic Zone in the state have been exempted from VAT.

The point sought for is clarified as above.

Commissioner