

**79. PROCEEDINGS OF THE COMMISSIONER OF
COMMERCIAL TAXESTHIRUVANANTHAPURAM**

Present:-.Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s.94- Rate of tax on articles and equipments for general physical exercise-clarified orders issued- Reg:

Read:- 1. Application in Form No. 24 filed by M/s. Krishnan Nair & Sons, Watch dealers, Fort, TVM.
2.Hearing notice No.C7.29225/06/CT Dt. 27.07.06

ORDER No.C7.29225/06/CT Dt. 12.09.06

M/s. Krishnan Nair & Sons, Watch dealers, Thiruvananthapuram has filed an application for clarification U/s. 94 of KVAT Act 03 on the rate of tax on articles and equipments for general physical exercise, mainly body massager, massage chair etc.

Authorised Representative of the applicant was heard. The contention of the applicant is that the items will fall under HSN 9506 and will attract tax @ 4 % vide entry No 121(2) of 3rd schedule to KVAT Act 03.

The contention of the applicant was examined in detail. Entry 121(2) of 3rd schedule under HSN 9506 deals with articles and equipments for general physical exercise, gymnastics, athletics, other sports or outer games. Body massager and massage chair will not come under the above entry.

Massage apparatus specifically come under HSN 9019.10.20 which is not included in any of the schedule to KVAT Act 03. Hence the items “Articles and equipments for general physical exercise” will fall under SL No. 103 of SRO 82/06 taxable @ 12.5%.

The points raised are clarified accordingly

Commissioner