

8. PROCEEDINGS OF THE COMMISSIONER OF
COMMERCIAL TAXES THIRUVANANTHAPURAM

Present:- Paul Antony. IAS

Sub:- KVAT Act 2003- Clarification U/s. 94- rate of tax-
SHMP-Sodium Hexameta phosphate- Reg:

Read:- Application put in by M/s. Peninsular Traders,
Perumbavoor, Kerala.

ORDER No.C3.41605/07/DT. 04/02/08

M/s. Peninsular Traders, Perumbavoor has preferred an application under section 94 of KVAT Act seeking clarification on the rate of tax applicable to Sodium Hexametaphosphate (SHMP)

The applicant was heard in person. The contentions raised were examined.

The applicant contended that chemicals similar to SHMP find a place in entry 113 of List A.

As per Chapter 28 of Customs Tariff, Phosphinates and Phosphonates are classified under HSN 2835.10. Entry 113 of list A has only two sub entries that too, with 8 digit HSN ie. 2835.10.10 & 2835.10.20. Only Phosphinates and Phosphonates ie. Hypo Phosphites and Phosphites are included under the above said entry.

Sodium hexametaphosphate is a mixture of polymeric metaphosphate having a specific 8 digit HSN 2835.29.40. So, SHMP does not find a place in entry 113 of List A or in any of the schedules to KVAT Act.

Therefore SHMP is classifiable under Sl. No. 103 of SRO 82/06 taxable @ 12.5%.

The point sought for is clarified accordingly

Commissioner