

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

Present:-.Paul Antony. IAS

Sub:- KVAT Act 03- clarification U/s. 94- Rate of tax on Boilers, Thermic Fluid Heaters and, Hot water Generators-clarified orders issued- Reg:

Read:- 1. Application in Form No. 24 Dt. 21.06.06 filed by M/s. CINZAC Sales & Service (P) Ltd, Cochin 12.
2.Hearing Notice No.C7.28881/06/CT Dt. 29.07.06

ORDER No.C7.28881/06/CT Dt. 12.08.09

M/s. CINZAC Sales & Service (P) Ltd has filed an application for clarification U/s. 94 of KVAT Act 03 to clarify the rate of tax on the following items under VAT.

ITEMS	HSN Code
1. Boilers	8402.12.00
2. Thermic Fluid Heaters	8419.89.90
3. Hot water Generators	8403.10.00

Authorised Representative of the applicant was heard, and the contentions of the applicant were examined in detail.

Admittedly Boilers and Hot Water Generators come under HSN Code 8402 and 8403 respectively. All commoditied coming under the said HSN are classified as entry 60(2) and 60(3) of SRO 82/06 taxable at 12.5 %.

As regard to `Thermic Fluid Heaters” admittedly coming under HSN 8419.89.90 has not been specifically mentioned in any of the schedules to KVAT Act 03. Hence it will fall under the residual entry 103 of SRO 82/03 taxable at 12.5 %.

The points raised are clarified accordingly.

Commissioner

