

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

Present:-.Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s. 94- Rate of tax on  
Sitzbath and Maternity mat- Clarified orders issued- Reg:

Read:- 1. Application in Form no. 24 Dt. 18.07.06 filed by  
M/s. Nasilo Healthcare Foundation (P) Ltd, Thrissur.  
2.Hearing notice No.C7.31059/06/CT Dt. 16.08.06

**ORDER No.C7.31059/06/CT Dt. 25.09.06**

M/s. Nasilo Healthcare Foundation (P) Ltd Thrissur has  
filed an application for clarification U/s. 94 of KVAT Act 03 on  
the rate of tax applicable on sitzbath and maternity Mat

Authorised Representative of the applicant was heard.  
The contention of the applicant is that the item sitzbath is a  
made up of poly propelyne, and is used as surgical aid for  
Hemorrhoid, Piles and after delivery etc and hence the item  
will fall under 4 % category. The applicant further contented  
that the item “maternity mat” is made of cotton, cotton gauze,  
unwoven cloth etc and used for delivery purposes and will fall  
under entry 111 of 3<sup>rd</sup> schedule, taxable @ 4 %.

Contentions of the applicant were examined in detail  
‘Sitzbath’ is an item made of polypropelyne, which is claimed  
to be used for hydrotherapy. It cannot be classified as a  
surgical aid covering entry 50 of SRO 82/06. The commodity  
as such has not been classified under any heading in the CET  
Act. So the commodity has to be treated as an article of  
polypropelyne, and polypropelyne articles not else where  
specified are classified under HSN 3926.90.80. The articles  
coming under HSN 3926.90.80 are not specifically mentioned  
in any of the schedules to KVAT Act 03 and hence the item will  
fall under entry 103 of SRO 82/06, taxable @ 12.5%.

As regards maternity mat made of cotton, cotton gauze  
and unwoven cloth, it is classifiable under the heading “other

made up textile articles” under chapter 63 of CET Act. Maternity mat of cotton will come under HSN 6307.10.10 and that made of cotton gauze and unwoven cloth will come under HSN 6307.10.90. Since the commodities coming under the said HSN are not specifically mentioned in any of the schedules, this will also fall under entry 103 of SRO 82/06 taxable @ 12.5%.

The point sought for is clarified accordingly.

Sd/  
Commissioner