

86. PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES, THIRUVANANTHAPURAM

Present:-.Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s. 94- Rate of tax on Liquid Polish for wooden furniture- clarified orders issued- Reg:

Read:- 1. Application in form No.24 Dt. 10.08.06 filed by M/s. Baby Enterprises, Palakkad
2. This office hearing Notice no.C7.33565/06/CT Dt. 19.08.06

ORDER No.C7.33565/06/CT Dt. 13.10.06

M/s. Baby Enterprises, Palakkad has filed an application for clarification u/s. 94 of KVAT Act 03 requesting to clarify the rate of tax applicable to liquid polish for wooden furniture under VAT. The HSN Code furnished by the applicant is 3405.20.00 and it is stated that the item was not specifically mentioned in any of the schedule to KVAT Act 03.

The authorised representative of the applicant was heard. The point raised for clarification is the rate of tax on wood polish. Polish, creams and similar preparation for the maintenance of wooden furniture have been specifically classified under HSN 3405.20.00. The commodities coming under HSN 3405.20.00 have not been specifically mentioned in any of the schedule under KVAT Act 03. Hence the commodity, liquid polish for wooden furniture with HSN 3405.20.00 is classifiable under entry 103 of SRO 82/06 taxable @ 12.5 %.

The point sought for is clarified accordingly

Sd/
Commissioner