

**87. PROCEEDINGS OF THE COMMISSIONER OF
COMMERCIAL TAXES, THIRUVANANTHAPURAM**

Present:-.Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s.94- Rate of tax on wax polish for floors and furniture-clarified orders issued- Reg:

Read:- 1. Application in Form No. 24 Dt. 01.08.06 filed by M/s. Excel Agencies, Kozhikode.

2. Hearing notice No.C7.34150/06/CT Dt. 15.09.06.

ORDER No.C7.34150/06/CT Dt. 13.10.06

M/s. Excel Agencies, Kozhikode has filed an application for clarification U/s. 94 on the rate of tax on wax polish for floors and furniture covering HSN 3405.20.00.

The case was posted for hearing on 27.09.06. But the applicant did not appear; hence the application is disposed of on merits.

HSN 3405.20.00 relates to polishes creams and similar preparations for the maintenance of wooden furniture, floors and other wood work”. Hence the commodity wax polish for floors and wooden furniture is rightly classifiable under HSN 3405.20.00 taxable @ 12.5 % vides entry 103 of SRO 82/06.

The point sought for is clarified accordingly

Sd/
Commissioner