

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

Present:-.Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s. 94- Rate of tax on compounded cattle feed- clarified orders issued- Reg:

Ref:- Application in form No.24 Dt.12..09..06 filed by Sri.John.C.K, Proprietor Chackalackal Mills,Kottayam

ORDER No.C7.39535/06/CT Dt. 13.10.06

Sri.John.C.K, Proprietor,Chackalackal Mills, Kottayam has filed an application for clarification U/s. 94 of KVAT Act 03 to clarify the rate of tax applicable on compounded cattle feed.

The HSN Code of the item “compounded animal feed” is 2309.90.10 coming under the heading “preparations of a kind used in animal feeding”. This is enlisted as entry 3(5)(2) of 1st schedule to KVAT Act 03. So the commodity “compounded cattle feed is classifiable under the above entry as an exempted item.

The point sought for is clarified accordingly.

Sd/
Commissioner