

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

PRESENT : P. MARA PANDIYAN, I.A.S.

Sub: KVAT Act- 03- Clarification U/s. 94 – Rate of tax on article and equipments for general physical exercise- order issued Reg:

Read:- 1.Application dt. 06.10.08, M/s. Acme Fitnees Pvt Ltd. Ekm
2. Order No. C7.29225/06/CT dt. 12.09.06
3. Erratum to order o. C7.29225/06/CT dt. 12.09.06

ORDER No. C3.42314/08/CT Dated.18..02..2009

1. M/s. ACME Fitnees Pvt Ltd, Kochi has filed an application for clarification on the rate of tax of articles and equipments for general physical exercise. The applicant pointed out that to the concluding sentence in order read as 2nd paper above, clarified that the item , 'Articles and equipments for general physical exercise' will fall under Sl.No. 103 of SRO 82/06, taxable @ 12.5% and contented that the above conclusion was wrong.
2. The issue was examined in detail. In this regard an erratum to order no C7.29225/06 Dt.12.09.06 has been issued as per order read 3rd above.
3. The application for clarification is disposed of accordingly.

Commissioner

No.C3.42314/08

**ERRATUM TO CLARIFICATION ORDER NO.C7.29225/06/CT DT.
12.09.06**

In the clarification order No. C7.29225/06/CT DT. 12.09.06 in the concluding sentence at para 4 it has been clarified that articles and equipments for general physical exercise are taxable @ 12.5% falling under entry 103 of SRO 82/01.

The above item is specifically listed under entry 121(2) of 3rd schedule to KVAT Act 03. Hence the error occurred in the order mentioned is hereby rectified by deleting the words and symbols, "articles and equipments for general physical exercise" in the last sentence at para 4 of order No. C7.29225/06/CT DT. 12.09.06

However 'Massage apparatus' the subject matter of the said order will be taxable @ 12.5%.

The erratum will be appended to the clarification cited above.

Commissioner.