

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

Present: - Sri.Paul Antnoy.IAS

Sub: - Kerala VAT Act 03- Clarification U/s 94- Rate of tax of Coffee powder-
clarified-orders issued-Reg:

Read:- 1. Application put in by Sri. K.Muraleedharan, Krishna Coffee
Works, Palakkad.

2. Posting Notice No.VC1.46689/05/CT Dt. 20.10.05

ORDER No.C7.46689/05/CT Dt. 09.01.06

M/s.Krishna Coffee Works, Market Road, Palakkad has sought for clarification under section 94 of Kerala Value Added Tax Act, 2003 on the rate of tax applicable to coffee powder.

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

Coffee powder, including French coffee and coffee drink covered under HSN code 2101.11.10 are taxable @ 12.5 % VAT. At the same time unbranded pure coffee powder other than sold under the Trade Mark Act, 1999 are taxable @ 4 % VAT, vide entry No. 27 of the 3rd schedule to KVAT Act, 2003.

The point sought for is clarified accordingly.

Sd/
Commissioner