

**90. PROCEEDINGS OF THE COMMISSIONER OF
COMMERCIAL TAXES THIRUVANANTHAPURAM**

Present:-.Paul Antony. IAS

Sub:- KVAT Act 03 Clarification U/s. 94- Rate of tax on wire brush
and putty blade- clarified orders issued- Reg:

Read:- 1. Application in Form No. 24 Dt. 08.08.06 from Modern
Brushes, Ekm

2.This office hearing Notice No.C7.34149/06/CT Dt. 26.09.06.

ORDER No.C7.34149/06/CT Dt. 13.11.06

M/s. Modern Brushes , Ernakulam has preferred an application U/s.
94 of KVAT Act 03 requesting to clarify the rate of tax on wire Brush and
putty blade under VAT.

The applicant was heard. The contention put forth were examined
with reference to the statutory provisions.

The items wire brush and putty blade comes under HSN 9603, and is
not listed in any of the schedules to KVAT Act 03, and hence will attract tax
@ 12.5 % under entry 103 of SRO 82/06.

The point sought for is clarified accordingly.

Sd/
Commissioner.