

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

Present:-.Paul Antony. IAS

Sub:- KVAT Act 03 Clarification U/s. 94- Rate of tax on Tower Bolt and Gate Hooks- clarified orders issued- Reg:

Read:- 1. Application in Form No. 24 Dt. 14.07.06 filed by Globe Industries, Pathiyoor
2.This office hearing Notice No.C7.30426/06/CT Dt. 16.08.06.

ORDER No.C7.30426/06/CT Dt. 13.11.06

M/s. Globe industries, M.I.Estate, pathiyoor, has preferred an application for clarification U/s. 94 of KVAT Act, 03 on the rate of tax applicable on Tower bolt and Gate Hooks under VAT.

The Authorised Representative of the applicant was heard, and the contentions of the applicant were examined.

Tower Bolt is specifically covered under HSN 8302.41.20 Gate Hooks are fittings for doors and windows which are covered under HSN 8302.41.10. These items are not specifically mentioned in any of the schedules to KVAT Act 03, and so are classifiable under entry 103 of SRO 82/06, taxable @ 12.5 %.

The point raised is clarified accordingly.

Sd/
Commissioner