

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

Present:-.Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s. 94 – rate of tax on
“Ujala Supreme” and “Ujala stiff and shine” clarified
orders issued- Reg:

Read:- 1. Application in form No. 24 Dt. 04.08.06 filed by
M/s. M.P. Agencies, Trissur
2. This office hearing notice No.C7.34151/06/CT
Dt.15.09.06

ORDER No.C7.34151/06/CT Dt. 25.. 10..06

M/s. M.P. Agencies, Trissur has filed an application for
clarification u/s. 94 of KVAT Act 03 requesting to clarify the
rate of tax on “Ujala Supreme” and “Ujala stiff and shine”

Authorised Representative of the applicant was heard,
and the contentions of the applicant were examined in detail.
The items “Ujala Supreme’ and “Ujala stiff and shine” are
commercially known as instant whiteners. The consumers are
purchasing the commodity for their ultimate use. Admittedly,
the Raw Material purchased by the manufacturer are
subjected to certain processes and are marketed as a
commercially different commodity, “instant whitener”, in the
brand name ‘Ujala”, which is used as a laundry whitener at
the end point.

As per SRO 82/06, Government have notified list of
commodities coming under 12.5% category and laundry
brighteners have been brought under this category vide entry
27. Since there is a specific entry for the commodity as above
it will rightly fall under the said entry, taxable at 12.5 %.

The point raised are clarified accordingly.

Sd/-
Commissioner.