

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

Present:-.Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s. 94- Rate of tax on
Mosquito Repellants-clarified orders issued- Reg:

Read:- 1.Application in Form No. 24 Dt. 24.08.06 filed by M/s.
Eveready Industries India Ltd, Edappally, Kochi

2.This office hearing Notice No.C7.36910/06/CT Dt. 26.09.06.

ORDER NO.C7.36910/06/CT Dt. 30.11.06

M/s. Eveready Industries Ltd,Kochi has filed an application in Form No. 24 requesting to clarify the rate of tax on mosquito repellent under VAT.

The contention of the applicant is that the item will fall under entry No.44(5) of 3rd schedule. However the applicant requested to clarify the rate of tax on mosquito repellants for the following period.

1. 01..04..05 to 28..06..06
2. 29..06..06 onwards.

Authorised Representative of the applicant was heard. Contentions of the applicant were examined in detail with reference to Act, Rules, Rules of Interpretation and relevant court decisions.

As per clause (d) of sub-section (1) of section 6, all the goods which are not falling under clause (a), (b) or (c) of the said sub- section will attract tax @ 12.5% at all points of sale of such goods with in the State. Mosquito repellants were not else where mentioned. Hence it is exigible to tax under section 6(1)(d).

Further, Government have notified the list of goods attracting tax @12.5 % vide SRO 82/06 and mosquito repellants were specifically included in the said list vide Sl.No.66. Specific entry will override general entries if any. Even in pre VAT scenario, mosquito repellent was considered as a separate commodity.

In the circumstances the point raised is clarified as below:

Tax on mosquito repellants being a commodity notified as item 66 of SRO 82/06 is taxable at the rate of 12.5 % w.e.f 01.04.05.

Commissioner.