

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

Present:-.Paul Antony. IAS

Sub:- KVAT Act 03- clarification U/s. 94- Rate of tax on
Stainless steel kitchen sink- clarified orders issued- Reg:

Read:- 1. Application in form No. 24 Dt. 10.08.06 filed by M/s.
Vally Sales Industries (P) Ltd, Tvpm
2.This office hearing notice No.C7.35393/06/CT Dt.
26.09.06

ORDER No.C7.35393/06/CT Dt. 30.11.06

M/s. Vally Steel Industries (P) Ltd, Thiruvananthapuram
has filed an application for clarification with a request to
clarify the rate of tax on stainless kitchen sink under VAT.

Authorised Representative of the applicant was heard.
The contention of the applicant is that steel utensils are
taxable @ 4 % under entry 137(8) and hence stainless kitchen
sink will fall under the above entry.

The contention of the applicant was examined in detail
Entry 137(8) of 3rd schedule reads as “stainless steel utensils
under HSN 7323.93.90. In common parlance stainless steel
kitchen sink is nothing but “stainless steel sink. The said
commodity is specifically covered under HSN 7324.10.00
which reads as “sink and wash basins of stainless steel”. This
commodity has been listed as entry 101 (6)(a) of SRO 82/06,
and taxable @ 12.5 %.

The points raised are clarified accordingly.

Commissioner.