

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

Present : Sri.Paul Antony .IAS

Sub:-KVAT Act 2003- Clarification U/s. 94- rate of tax-
PVC Casing and Capping-orders issued- Reg:
Ref:- Application dt. 20.10.06 of M/s.Sunshine Plastics,
Kaitheripoyil, Pathiriyad.P.O, Kannur

ORDER No.C3.50135/06/Dt.10.01.07

M/s. Sunshine Plastics, Kaitheripoyil, Pathiriyad.P.O,
Kannur has preferred an application under section 94 of KVAT
Act 2003 requesting to clarify the rate of tax of PVC Casing
and Capping.

The PVC items with HSN Code 3917 are classified under
entry 99(1)(a) of III Schedule to KVAT Act taxable @ 4 %.
Therefore the item PVC Casing and Capping is taxable @ 4 %
under the above entry.

The point sought for is clarified accordingly.

Sd/-
Commissioner