

15.

**GOVERNMENT OF KERALA
DEPARTMENT COMMERCIAL TAXES
PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION
UNDER SECTION 94 OF KVAT ACT, 2003**

Members Present are:-

1. V.Murukesh Kumar, Deputy Commissioner (Gen), O/o the CCT, Tvpm
2. R.Rajasekharan Nair, Deputy Commissioner (A&I) O/o the CCT, Tvpm
3. K.M.Althaf, Deputy Commissioner (Int), O/o the DC(Int) Tvpm

Sub:- KVAT Act 2003- Clarification U/s. 94- Rate of tax on sweets manufactured locally- Orders issued- Reg:

Read:- Application from Sri.M.N.Nazeer, Attingal Dt. 18.02.09.

ORDER No.C3.10326/09/CT Dated.16.05.2009

1.Sri.M.N. Nazeer, Attingal has put in an application U/s. 94 of KVAT Act, 2003, seeking clarification on the rate of tax on sweets manufactured (un- branded) locally upto 31.03.2009.

2. The authorized representative of the applicant was heard and the contentions raised were examined.

3. The commodity "sweets manufactured locally" other than those sold under brand name registered under The Trade Marks Act, 1999 will be taxable at 4 % vide Entry 7 of the Third schedule of the KVAT Act, 2003.

4. The issue raised is clarified accordingly.

Sd/-

Deputy Commissioner (Gen),
Deputy Commissioner (A&I),
Deputy Commissioner (Int)