## **7.** PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES, THIRUVANANTHAPURAM

Present:- Paul Antony.IAS

Sub:- KVAT Act-2003- Clarification U/s.94- rate of tax of Applam- Orders issued Reg:

Read:- Application dt. 17<sup>th</sup> Oct, 2006 of M/s. Roma Traders, Big Bazar, Kozhikode.

## ORDER No.C3.49774/06/CT Dt. 20.01.07

M/s. Roma Traders, Big Bazar, Kozhikode has preferred an application under section 94 of KVAT Act, 2003 seeking clarification on the rate of tax of "Applam".

Applam is nothing but Pappad which is enlisted as serial No.36 of 1<sup>st</sup> schedule to KVAT Act 2003, and so is a non-taxable commodity.

The point sought for is clarified accordingly.

Sd/-Commissioner