

PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,  
THIRUVANANTHAPURAM

Present:- Sri.V.Somasundaran, IAS

M/s.Ultra Tile Private Limited, V1/363/Vadakkal Estate, Kuttikkattukara, Udyogamandal, Ernakulam have applied for clarification under the Kerala Value Added Tax Act regarding the rate of tax applicable to cement concrete tiles manufactured by them. Sri.P.Haribaskar, Factory Manager of the applicant company was heard. It was pointed out that under entry No.4 of the 3<sup>rd</sup> schedule of the Act, bricks and tiles including cement bricks have been included. The applicant therefore contends that cement concrete tiles also are taxable at the rate of 4%.

The entry referred to by the applicant mentions only earthen tiles and cement bricks. Cement concrete tiles are not included in the entry. Under the provisions of the VAT Act, goods that do not come under the different schedules will be taxable at the rate of 12.5%. Since cement concrete tiles do not come under any of the entries in the schedules, the commodity is taxable at the rate of 12.5%.

The issue raised by the applicant is clarified as above.

COMMISSIONER