

**19. PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES
THIRUVANANTHAPURAM**

Present:- Sri. Paul Antony. IAS

Sub:- KVAT Act 2003- Clarification U/s.94- Door Coir Mat –
Whether eligible for exemption- Reg:

Read:-1. Application dt. 09.01.07 of M/s. Anna Coir Works,
St.Alosyus Monastery, Kottiyam, Kollam

2. Posting notice Dt. 20.02.07

ORDER No.C3.2281/07/CT Dt. 18.04.07

M/s. Anna Coir Products, Kottiyam has preferred a clarification U/s. 94 of KVAT Act 2003 seeking clarification as to whether “Door Coir Mat” with MS Wire frame is eligible for exemption vide entry 23 of 1st schedule to KVAT Act.

The applicant was given an opportunity of being heard on 20.03.07 and authorized representative was heard. The contentions put forth were examined with reference to relevant statutory provisions.

The item “Door Coir Mat with MS Wire Frame” is basically a coir product classifiable under entry 23(10) of the 1st schedule to KVAT Act. For sustaining a shape for the Coir Mat wire frame is used. Use of wire frame in the door mat does not change the identity of the commodity. So it is classifiable as an item coming under entry 23(10) of the 1st schedule to KVAT Act.

The issue raised is clarified accordingly.

Commissioner