

THIRUVANANTHAPURAM

(Present:- V.Somasundaram IAS)

Sub:- KVAT Act 2003 - Clarification U/S 94 – request by Infres Methodex Ltd. – rate of tax on Photocopying Machines – Orders issued – reg.

Ref :- 1.Application dt.27.05.05 of Infres Methodex Ltd  
2.Request from Infres Methodex dt.17.08.05  
3.Posting Notice No.VC1-28580/05 dt.26.07.05

ORDER NO.VC1-43701/05 DATED:01.10.2005

M/s.Infres Methodex Ltd has sought clarification under section 94 of KVAT Act 2003 regarding the rate of tax applicable to the following photocopying machines. The applicant was given an opportunity of being heard.

1. Digital Multi function products and their accessories incorporating inbuilt copying/printing/scanning features (8479.90.90)
2. Digital Input/Output stations and their accessories incorporating inbuilt copying/scanning features and network connectivity (HSN Code 8479.90.90)

Duplicating Machines, Photo copying machines, Reprographic copies and any other apparatus for obtaining duplicate copies and accessories are taxable at 12.5%.

The point raised by the applicant is clarified as above.

Sd/-  
COMMISSIONER