

**11. PROCEEDINGS OF THE COMMISSIONER OF
COMMERCIAL TAXES, THIRUVANANTHAPURAM**

Present:- Paul Antony. IAS

Sub:- KVAT Act 2003- Clarification U/s. 94- Rate of tax
– Plastic Compounds- orders issued- Reg:

Read:- Application dt. 2/1/07 of Dimesco Footcare India
(p) Ltd. Chelembra.P.O, Malappuram.

ORDER No.C3.734/07/CT Dt. 15.02.07

M/s. Dimesco Foot Care India Pvt. Ltd, Chelembra,
Malappuram has preferred an application U/s. 94 of KVAT
Act seeking clarification on the rate of tax plastic compounds
(Ethyle Vinyl Acetate Co Polymer Compound)

The issue raised has been examined with reference to
relevant statutory provisions.

As per entry 118(1) of Industrial Input list, Polymers of
ethylene in primary forms with HSN 3901 is taxable @ 4 %.
The HSN Code of the product in question is claimed to be
3901.90.90. As per rules of interpretation commodities which
are given four digit HSN Number shall include all those
commodities coming under the said HSN.

In view of the above, the product holding HSN
3901.90.90 is classifiable under entry 118(1) of list A to
schedule III of KVAT Act, 03 and taxable at 4 %.

The issued raised is clarified accordingly.

Commissioner.