

PROCEEDINGS OF THE COMMISSIOER OF COMMERCIAL TAXES, TRIVADRUM

Present: Sri. V. Somasundaran, IAS.

Sub:- KVAT Act 2003- Clarification sought for under section 94- by Havells India Ltd- on rate of tax of certain items- Reg:

Read:- Application in form 24 of Havells India Ltd.

ORDER NO.C3.20476/05/Dated 22.10.05

M/s. Havells India Ltd has sought for clarification on rate of tax of certain goods. The applicant was heard. The rate of tax of the listed items is clarified as below.

Sl.No	Division	Products	Category	Rate of tax
1	Domestic Products	Miniature Circuit Breakers (RCCB or ELCB) Distribution Boards (DB)	Electrical goods	12.5 %
2	Wire	Single Core, Multicore Power cables (underground cables) ELPE Power cables, Telephone cable	Electrical goods (Entry 65 of Sch.III sub-entry (6) of of 3 to SI.No.65 of Sche.III	4 %
3.	Industrial Products	Change over (onload & Offload) Automatic Transfer Switches, Side Handle Switches, Switch Disconnecter Fuses, Fuses, Plugs & Sockets, Load Line DBs Rotary Switches Moulded Case Circuit Breakers (MCCC) Load Bank (Panel Board) Meters	Electrical Goods	12.5 %
4	Crabtree	Modular Plate Switches	Ele.Goods	12.5 %
5	Fan	Celing Fans, wall Fans, Pedestal Fans	-do-	12.5 %

6.	Luminaries	Tubes,Pattis,light fittings (Consumer Luminaries) Mirror Optics, Street Lights,C.F.Lamps	-do-	12.5%
7	Bath Fittings	Taps, Wall mixture etc	Bath fittings, Entry 3 of Sch.III	4%

Sd/

Commissioner