

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

Present:- Paul Antony.IAS

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

Read:- Application dated 18.11.06 of Sri. Biju Chemmannur, Advocate, No.30, 1<sup>st</sup> Floor, Priyadarshini Complex, Kunnamkulam.

**ORDER No.C3.48302/06/Dated.13.03.07**

Sri.Biju Chemmannur, Advocate, Kunnamkulam has preferred an application U/s. 94 of KVAT Act requesting to clarify the rate of tax applicable to oxides in Red Oxide and Black Oxide.

Red Oxide and Black Oxide with HSN Code 3206.49.10 and 3206.49.90 respectively have no specific entry in any schedule to KVAT Act. Goods which are not covered by any specific entry in any of the schedule to KVAT Act or U/s. 6(1)(a) taxable at 12.5 % under sub-section (1) (d) of section 6 of the said Act. So red oxide and black oxide are classifiable under entry 103 of SRO 82/06 dated 21.01.06 and is taxable @ 12.5%.

The point sought for is clarified accordingly.

Commissioner