

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

Present:-.Paul Antony. IAS

Sub:- KVAT Act 2003- Clarification U/s.94- PVC Panels,
Sections & Frames, Door panels, Ceiling panels rate-
Reg:

Read:- Application dt. 10.04.02 of Hi-Tech sales
Corporation, Koorkencherry, Thrissur

ORDER No.C3.15696/07/Dated. 07.05.07

M/s. Hi-Tech Sales Corporation, Koorkencherry, Thrissur has preferred an application U/s. 94 of the KVAT Act seeking clarification on rate of tax applicable to following items.

1. PVC Panels, sections & Frames.
2. Door panels, Ceiling panels.

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

The sample product is hollow outline of different shapes of plastic in a pre-fabricated form. This would cover the entry PVC Profiles (channels) with or without hole under Sl.No. 99(1)(l) (iii). So PVC panels, sections and frames, Door panels and ceiling panels without any fabrication are classifiable under entry 99(1)(l)(iii) taxable @ 4 %.

The issue raised is clarified accordingly.

Commissioner.