

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

Present:- Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s. 94- Rate of tax on Rubber Tubes for LPG Stove- rectification of mistake U/s. 66- orders issued- Reg:

Ref:_ This office order No.C7.51851/05/CT Dt. 31.05.06

ORDER No.C7.50525/06/CT Dt. 24..02..07

As per order cited above, vide Sl.No.7, Rubber Tubings for LPG Stove was clarified as an item taxable @ 12.5% falling under Sl.No. 46 of SRO 82/06.

On a further scrutiny of the matter, it is found that the item will fall under HSN 4009 and will come under the entry 99(1)(s) under the heading “pipes and fittings of rubber”

Hence order No. C7.51851/05/CT Dt. 31.05.06 stands modified to the above extent, U/s. 66 of the KVAT Act 03.

Commissioner.