

No.C1-10760/07/CT

Office of the Commissioner
Commercial Taxes,
Thiruvananthapuram,

Dated 2-11-07

CIRCULAR NO 48/2007

Sub:- KVAT Act, 2003- Section 93 – Rate of tax – Generator sets and medical equipment – reduced - reg.

Read Circular No 45/2007 dated 24.10.2007 of CCT

Government have decided to reduce the rate of tax on generators and medical equipment from the existing 12.5% to 4%. Therefore the tax rates stand reduced to 4% for the following items of SRO 82/2006

- (a) 'generators' covered under item No (2) of serial number 33 and
- (b) the following hospital /medical equipments, namely;
 - (i) Dentists chairs and parts thereof, covered under sub item (a) of (2) of serial number 45;
 - (ii) Hospital beds with mechanical fittings and parts thereof, covered under sub item (b) and (c) of item (2) of serial number 45, and;
 - (iii) Hospital instruments, apparatus, appliances, tools etc covered under serial number 50.

The change in the tax rates would come into force with effect from 22.10.2007
Formal notification to this effect under section 93 of the Act will be issued immediately.
The assessing authorities shall take note of the change in the tax rate of the said item.
The Circular read above stands modified to the above extent.

Commissioner

To

All Concerned