

**DEPARTMENT OF COMMERCIAL TAXES, KERALA**  
**PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION**  
**U/s.94 OF THE KERALA VALUE ADDED TAX ACT, 2003.**

***Members present are:***

1. *T.V. Kamala Bai,*  
*Joint Commissioner (Law),*  
*Office of the Commissioner of Commercial Taxes, Thiruvananthapuram.*
2. *Suchala Kumar. S.K,*  
*Joint Commissioner (Audit & Inspection),*  
*Office of the Commissioner of Commercial Taxes, Thiruvananthapuram.*
3. *Mathew Thomas,*  
*Joint Commissioner (General),*  
*Office of the Commissioner of Commercial Taxes, Thiruvananthapuram.*

Sub :- KVAT Act, 2003 – Clarification U/s 94 – Rate of tax of Vibrating Sauna Belt – Orders issued.

Read :- Application from Sri. Madhusoodhanan Nair K., M/s. Devika Advertising, Thiruvananthapuram dtd. 1/10/2012.

**ORDER No.C3/31586/12/CT DATED 23/3/2013.**

1. Sri. Madhusoodhanan Nair. K, M/s. Devika Advertising, Sreekaryam Thiruvananthapuram has preferred an application U/s 94 of the Kerala Value Added Tax Act, 2003 seeking clarification on the rate of tax of the commodity vibrating sauna belt which works on the principle of sauna bath.

2. The applicant was heard in the matter and the contentions raised were examined.

3. A sauna belt is a long heating pad that is fitted around the waist. A vibrating sauna belt combines the concept of sauna and vibration. As per the Customs Tariff Act, it is aptly classified under the four digit HSN 9019 and it relates to mechano - therapy appliances, massage apparatus etc. Since it is specifically mentioned in the HSN code 9019, the commodity will not come under the HSN code 9506 appearing in Entry 121(2) of the Third Schedule to the Kerala Value Added Tax Act, 2003. Since the commodity is not a medical or diagnostic equipment etc. it will not come under Entry 59A of the Third Schedule to the Act. None of the entries in any of the Schedules to the Act is suitable for incorporating the commodity.

4. Hence it is clarified that the commodity vibrating sauna belt would be taxable at the rate of 13.5% by virtue of Entry 103 of S.R.O. No. 82/2006.

The issues raised above are clarified accordingly.

**T.V. Kamala Bai**  
**Joint Commissioner (Law)**

**S.K. Suchala Kumar**  
**Joint Commissioner (A&I)**

**Mathew Thomas**  
**Joint Commissioner (General)**

To,

Sri. Madhusoodhanan Nair K.  
M/s. Devika Advertising,  
NRA - E - 28, Cheruvackal,  
Sreekaryam P.O,  
Thiruvananthapuram - 17.