

**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. *Abdul Jabbar.V.K, Joint Commissioner (General), O/o. CCT, Tvpm.*
2. *T.V. Kamala Bai, Joint Commissioner (Law), O/o. CCT, Tvpm.*
3. *S.K. Suchala Kumar, Joint Commissioner (Audit & Inspection), O/o. CCT, Tvpm.*

Sub:- KVAT Act, 2003- Clarification U/s. 94 - Rate of tax of Compact  
Fluorescent Lamps - Orders Issued.

Read:- Application from M/s. Vitoba Associates, Cherthala dated 26/11/2010.

**ORDER No.C3/38861/10/CT DATED 22/9/2011.**

1). M/s. Vitoba Associates, Cherthala 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 Compact Fluorescent Lamps.

2). The applicant contends that in the S.R.O. No. 82/2006 there is an entry in respect of Compact Fluorescent Lamp vide Entry 33(28)(d) with the HSN Code 8539.31.10 which is taxable at 12.5%. But as per Kerala Finance Act, 2007 an entry has been inserted in the Third Schedule (commodities taxable at 4%) vide Entry 28A w.e.f 1/4/2007 which reads:

28A     *Compact fluorescent Lamps*

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3). The applicant has requested to clarify the rate of tax of the commodity.

4). The authorized representative of the applicant was heard and the contentions raised were examined.

5). As per Section 6(1)(a) of the Kerala Value Added Tax Act, 2003, in the case of goods specified in the Third Schedule, the liability to pay tax shall be at the rates specified therein and according to Section 6(1)(d) in the case of goods not falling under clause 6(1)(a), at the rate of 12.5%. In the instant case, there is a specific entry i.e. Entry 28A ***Compact fluorescent Lamps*** in the Third Schedule to the Act and the said commodity would be taxable at 4% w.e.f 1/4/2007.

The issue raised above is clarified accordingly.

**Abdul Jabbar.V.K.**  
Joint Commissioner (General)  
O/o CCT

**T.V. Kamala Bai**  
Joint Commissioner (Law)  
O/o CCT

**S.K. Suchala Kumar**  
Joint Commissioner (A&I)  
O/o CCT