



PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION AND ADVANCE RULINGS, BANGALORE.

Present: 1. **Sri.M.D. Jain,**

Additional Commissioner of
Commercial Taxes
(Head Quarters)-1, Bangalore. Chairman.

2. **Sri.H.D.Arun Kumar,**

Additional Commissioner of
Commercial Taxes (Policy &
Law), Bangalore. Member.

3. **Sri.R.Jagadish Prasad,**

Additional Commissioner of
Commercial Taxes (GST),
Bangalore. Member.

No.AR.CLR.CR.10/13-14.

Dated: 19.9.2013

Name and address of the Applicant	M/s.Sesha Sai Interiors, No.88, N.R. Road, Bangalore-2.
TIN	29830071190
Jurisdictional LVO on whose files the Applicant is borne	LVO-110, Bangalore.
Nature of activity of the Applicant	Trading in plastic doors, door frames, windows, plastic goods, etc.,
Represented by	Sri.Nagesh Bhat, Chartered Accountant.

ORDER UNDER SECTION 60(4) OF THE KVAT ACT, 2003

1. The Applicant M/s.Sesha Sai Interiors, No.88, N.R. Road, Bangalore – 560 002 is a registered dealer under the provisions of the KVAT Act, 2003 with TIN 29830071190 borne on the rolls of the Assistant Commissioner of Commercial Taxes, LVO-110, Bangalore. The Applicant has filed an Application under Section 60 of the KVAT Act, 2003 before this Authority for Clarification and Advance Ruling seeking clarification about the rate of tax leviable on the sale of doors and window frames and door and window shutters made from waste plastic under the KVAT Act, 2003.

2. After receipt of the Application in Form VAT 540 from the Applicant, the Applicant was issued with notice under Rule 165(15)(e) of the KVAT Rules, 2005, posting the case for hearing on 23.8.2013. Responding to the said notice, Sri.Nagesh Bhat, Chartered Accountant duly authorized by the Applicant appeared and represented the case. He has submitted that the Applicant deals in doors and window frames and door and window shutters made from waste plastic and as such seeks clarification about the rate of tax leviable on such sales.

3. We have examined the nature of goods sold by the Applicant as submitted by the Applicant in the Application filed. In the grounds made out for filing this Application, the Applicant has stated that the goods dealt in by the Applicant i.e. doors and window frames and door and window shutters are made from waste PVC and under Excise Act these items come under waste, parings and scrap of polymer of Vinyl Chloride – Code 391530. It is also stated that the suppliers call these materials under different names viz., MMJ-MIXNO FILM, MMJ-MIXNO MASKING FILM etc., and other suppliers bill it as ESS board, Ecolink Chip Board etc., Therefore, the Applicant has expressed apprehension that the description mentioned by the suppliers in their invoices

