



GOVERNMENT OF JAMMU AND KASHMIR
DEPARTMENT OF COMMERCIAL TAXES
EXCISE & TAXATION COMPLEX, JAMMU

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Clarification No: 01 of 2012-13

M/s A. Kalla and Co., Opposite Neelam Cinema, Srinagar has sought clarification under Section 87 of the J & K VAT Act, 2005 read with rule 93 of the J&K VAT Rules, 2005 along with the application fee of Rs 100/. The application is examined and found in order. Hence admitted.

The applicant has sought clarification on the following issues:-

- i- Rate of tax on Vijayata/Ankush/Astra (brand name) used for control of fungal diseases; and
- ii- Rate of tax on Stabilized Chlorine Dioxide used for the control of all infections of Cocoons before and after rearing of Cocoon (Silk Worms).

The issue has been examined. Clarification as regards the rate of tax for a particular brand name cannot be given. It is for the dealer to co-relate his products with the tax schedule. However, the applicant in his application has admitted that Vijayata/Ankush/Astra (brand names) are used as fungicides and Stabilized Chlorine Dioxide as disinfectant. Fungicides being unspecified entity in the J&K VAT Schedules shall fall under Entry No 165 of Schedule "DI" to SRO-167 dated: 16-06-2005 taxable @ 13.5%; and Stabilized Chlorine Dioxide shall fall under entry 87 of Schedule "DI" to SRO-167 dated: 16-06-2005 hence exigible to tax @ 13.5%.

Sd/-

(Gazzanfer Hussain, IAS)
Commissioner Commercial Taxes

No: 01-Clari/205-20/CCT

Dated: 17-01-2012