



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

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Clarification No: 02 of 2012-13

M/s Big Man, Zainakadal, 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 regarding rate of tax on Back Supports, Cervical Aids (Cervical Collar), Wrist and Elbow Supports, Knee Calf Supports, Weight Cuff, Orthopaedic Stockinet, Ankle Orthosis, Fracture Aids, Pelvic Traction Kit, Cervical Traction Kit, Abdominal Support, Exercise Appliances and General Aid (Hand Grip, Arm Board Blood Pressure Cuff).

The issue has been examined. It is hereby clarified that the above mentioned items except the "Exercise Appliances" are orthopaedic aids and should fall in entry 86 of Schedule 'C' to SRO-167 dated: 16-06-2005, which includes 'Medical equipment/ devices and implants', hence exigible to tax @ 5%.

The "Exercise Appliances" have not been classified by the applicant and shall fall in entry 12 of Schedule 'DI' to SRO-167 attracting tax @ 13.5%.

Sd/-

(Gazzanfer Hussain, IAS)  
Commissioner Commercial Taxes

No: 02-Clari/225-39/CCT

Dated: 23-01-2012