

No. C2-37481/06/CT

Office of the Commissioner  
Commercial Taxes,  
Thiruvananthapuram,  
Dated: 18-12-2006.

**CIRCULAR No.50/2006**

Sub:- Kerala Value Added Tax Act, 2003 – Advance Tax on evasion-prone items - Imposed

In exercise of the powers conferred by clause (c) of sub section (2) of section 3, read with sub section (16A) of section 47 of the Kerala Value Added Tax Act, 2003, the undersigned, having considered it necessary to prevent evasion of tax in respect of the following evasion-prone commodities, order that tax in respect of the estimated sales turnover shall be collected at the Check Posts at the time of import into the State at the rates specified against each commodity below:

<u>Sl.No.</u>	<u>Commodities</u>	<u>Rate of Tax</u>
1	Marble Slabs and Tiles	20%
2	Granite Slabs and Tiles	20%
3	Ceramic Floor and Wall Tiles including vitrified tiles	20%
4	Lift, Elevators and Escalators	12.50%
5	Glass Sheets	12.50%
6	Cuddapah Stones, Kotta Stones, any other similar stones and slabs	12.50%
7	Readymix Concrete	12.50%
8	Generator whether assembled or not	12.50%
9	Timber	12.50%
10	Live Chicken and Chicken Meat	12.50%
11	Petroleum Products other than LPG,	12.50%
12	Bitumen	4%

While estimating the sale value, guidelines already circulated for valuation of items such as Chicken, Timber, etc. shall be followed.

The dealers who pay advance tax as detailed above can adjust the said amount against the output tax due for the month while filing return for the respective return period.

These orders shall take immediate effect.

Commissioner.