

**23. PROCEEDINGS OF THE COMMISSIONER, COMMERCIAL TAXES  
THIRUVANANTHAPURAM**

Present:- Sri.Paul Antony.IAS

Sub:- KVAT Act-03- Clarification under section 94- Rate of tax on  
Banana Powder- clarified orders issued- reg:

Read: Application filed by Sri.P.Usman Kutty, southern Food products,  
Malappuram Dt. 20.12.05.

**ORDER No. C7.59728/05/CT DT.02.02.06**

M/s. Southern Food Products, Malappuram has sought for clarification under section 94 of the KVAT Act 03 on the rate of tax applicable to Banana Powder under VAT.

In his application, the applicant stated that the commodity Banana Powder is manufactured out of Raw banana and is packed and sold in plastic container or in polythene bags (not in air light containers) and requested to clarify whether the product comes under entry 48(6) (HSN 1106) of 3<sup>rd</sup> schedule to K.V.A.T Act,03.

Banana including plantains fresh or dried comes under the HSN 0803 of chapter 8 as edible fruits and nuts. Entry 48(6) of the 3<sup>rd</sup> schedule deals with flour, meal and powder of the dried leguminous vegetables of heading 1106. Under this entry those flour, meal and powder of the dried leguminous vegetables, which are come under HSN 1106 alone are specified. Banana is not a leguminous vegetable. Banana Powder has not been listed in any of the schedules to the VAT Act and hence it is taxable @ 12.5 % under RNR category.

The point sought for is clarified accordingly.

Sd/  
Commissioner