

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

Present:- Paul Antony.IAS

Sub:- KVAT Act-2003- Clarification U/s. 94- rate of tax-  
spare parts and accessories of Refrigerator, Air  
Conditioners, Washing Machine, Vacuum Cleaners, Dish  
washers, microwave oven and other oven w.e.f 01.04.06-  
orders issued- Reg:

Read:- Application dt. 20.12.06 of M/s. Whirlpool of India  
Ltd, Cochin.

ORDER No. C3.59489/06/DT. 20.01.07

M/s. Whirlpool of India Ltd, Cochin has preferred an  
application U/s 94 of KVAT Act 2003 requesting to clarify the  
rate of tax applicable to spare parts and accessories of  
Refrigerator, Air Conditioner, Washing Machine, Vacuum  
Cleaners, Dish Washers and Micro wave oven and other oven  
w.e.f 01.04.06.

As per Kerala Finance Act, 2006 the following items are  
brought under 20 % category.

1. Refrigerator	8418
2. Washing Machine	8450
3. Dish Washers	8422
4. Air Conditioners	8415
5. Micro wave Oven	8516.50.00
6. Other Oven	8416.60.00

According to Rules of Interpretation, commodities which  
are given four digits HSN shall include all those commodities  
coming under that heading of HSN and where eight digits HSN  
given, it refers to that specific commodity which has that HSN.

So for items (1) to (4) above the spare parts of these  
commodities will also come under the respective HSN and so  
are taxable @ 20 %. But HSN 8516.50.00 and 8516.60.00  
relates to the specific products Microwave oven and other

ovens respectively. Their parts are covered under HSN 8516.90.00.

So spare parts of Microwave oven and other oven are classifiable under HSN 8516.90.00. Since there is no specific entry for the said HSN, it is classable under entry 103 of SRO 82/06 taxable @ 12.5%.

The points sought for are clarified accordingly.

**Sd/-**  
**Commissioner**