

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

Present:- Sri.Paul Antony.IAS

Sub: - KGST Act 1963- Clarification u/s 59A- Rate of tax on parts  
and accessories of Mobile Phone- reg:

Rad: -1.Application for clarification dt. 27.05.04 of M/s. Accel  
ACIM Systems and Services Ltd.

2. Posting Notice No. C3.29878/04/ Dt. 22.11.05

**ORDER No. C3.29878/04/CT Dt. 28.01.06**

M/s. ACCEL ACIM System & Services Ltd. Cochin-18 has preferred on application under section 59A and requested to clarify the rate of tax on parts and accessories of mobile phone.

The case has been posted for hearing on 22.11.05. Since the applicant did not appear the case is disposed of on merits as under:

As per entry 92B of 1<sup>st</sup> schedule of the KGST Act 1963 mobile phone is taxable @ 4 % and its parts and accessories are taxable @ 12 % under entry 134 of 1<sup>st</sup> schedule. The point sought for is clarified accordingly.

Sd/  
Commissioner