

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

Present:- Sri.Paul Antony.IAS

Sub:- KGST Act 1963-clarification U/s. 59A- Rate of tax of gypsum
board-reg:

Read: Application dt. 04.08.04 of Cauvery Buildtech (P) Ltd.

ORDER No.C3.44550/04/CT Dt. 28.01.06

Sri.Anil.V, Regional Manager, Cauvery Buildtech(P) Ltd has sought clarification as to the rate of gypsum board under the KGST Act. The applicant was heard Gypsum board is a combination of different materials. Products in combination with other materials is taxable at 12 % vide entry 11 of the 1st schedule to the KGST Act 1963.Hence the item gypsum board is taxable at 12 %.
The point sought for is clarified accordingly.

Sd/
Commissioner