

Dhaval Talati

1 Whether “earthen roofing tiles” manufactured by a village industry recognized by the Kerala Khadi and Village Industries Board are entitled to tax exemption as “pottery” under Entry 55 of the First Schedule of the Kerala Value Added Tax (KVAT) Act, 2003, or if they should be taxed at 4% under Entry 18 of the Third Schedule as “Kiln-burnt flooring, roofing and earthen tiles”?. Held: Exempt Goods Facts of the Case The petitioner is a Co-operative Society registered under the Kerala Co-operative Societies Act and is financed and recognized by the Kerala Khadi and Village Industries Board (“Khadi Board”). The petitioner manufactures “earthen roofing tiles”. The tax authorities sought t.....