

Vinayak Patkar

Hon'ble Supreme Court of India has on 10 April,2023 delivered an important judgment and classification under the Value Added Enactment. The learned Editor has directed me to analyse this judgement and inform its effects on the provisions of the Maharashtra Value Added Tax Act, 2002. Therefore, this article. The issue pertained to the classification of the products namely (i) Mosquito Mats, Coils and Vaporizers; and (ii) Mortein Insect Killers ; (iii) Harpic Toilet Cleaner and Lizol Floor cleaners; and (iv) Dettol Antiseptic Liquid under the Kerala VAT Act,2003 (KVAT Act). The appellant was classifying the products at (i) to (iii) under the Entry No.44(5) of Schedule III appended to the Kerala VAT Act which related to 'pesticides.....