

PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION AND ADVANCE RULING		
<u>ACAAR No. 1/2014-15.</u> <u>(Acts Cell – II/10851/2014)</u>		Dated 29.10.2014
<u>Present:</u>	1. Thiru. K.Rajaraman, I.A.S., Principal Secretary / Commissioner of Commercial Taxes. 2. Thiru. R.Vayanaperumal, Additional Commissioner (CT), (Public Relations) 3. Thiru. K.Mahalingam, Additional Commissioner (CT), (Revision Petitions)	
1	Name and address of the Applicant	: Tvl.Essilor Indiad (P) Ltd., New No.96, (Old No.5), Greams Road, Thousand Lights, Chennai -600 006.
2.	Registration Certificate No.	: TIN:33170541452
3.	Date of application	: 01.04.2014
4.	Date of receipt of application	: 01.04.2014
5.	Clarification sought for	: Rate of Tax on "Auto Lens Edger"(Imported)
6.	Date of Personal Hearing	: 01.10.2014
7.	Represented by	: Thiru.D.Sundar rajan, Assistant Manager Accounts/ Authorised Representative

ORDER

Tvl.Essilor Indiad (P) Ltd., New No.96, (Old No.5), Greams Road, Thousand Lights, Chennai -600 006. (TIN: 33170541452), registered dealers in the file of Assistant Commissioner(CT) Egmore-II, Assessment Circle, Chennai, engaged in importing and marketing "Auto Lens Edger" have preferred application in Form "VV" and sought for clarification under section 48-A of the TNVAT Act 2006, read with Section 2(11)(a) of TNVAT Rules 2007.

2. The applicant-dealer sought for clarification on the following:-

Rate of tax on "**Auto Lens Edger**"

The applicant dealer in their Form VV have requested to clarify the rate of tax on sale of "**Auto Lens Edger**" which are imported and sold locally. The applicant dealer has also requested to grant a personal hearing before pronouncing the ruling on the questions raised in this application.

In this office reference in Acts Cell-II/10851/2014 dated 08.04.2014 in ACAAR 1/2014-15 a personal hearing notice was sent to the dealer applicant with request to appear for personal hearing along with required details before the Authority for Clarification and Advance Ruling on 01.10.2014 at 2.00PM at the office of the Principal Secretary / Commissioner of Commercial Taxes, Chepauk, 2nd Floor to put forth their case.

Accordingly the authorized representative of the applicant dealer has appeared before the Authority for Clarification and Advance Ruling on 01.10.2014 at 3.00PM at the office of the Principal Secretary / Commissioner of Commercial Taxes, Chepauk, 2nd Floor and reiterated the contentions put forth in their application dated 01.04.2014 for issuing clarification.

The issue has been examined in detail with reference to the entry 25 of Part-B of First Schedule to the TNVAT Act 2006, read with section 2(11)(a) of the TNVAT Act 2006.

Auto Lens Edger – is an Automatic Lens Edging Machine – eligible to be treated as capital goods under entry 25 of Part-B of First Schedule to the TNVAT Act 2006, "Auto Lens Edger" is taxable @ 5%, if it is sold within the state.

The clarification may therefore be that the sale of "Automatic Lens Edging Machine" is liable to be assessed at 5% under entry 25 of Part-B of First Schedule to the TNVAT Act 2006 read with section 2(11)(a) of the TNVAT Act 2006, if it is sold within the State of Tamil Nadu.

Dated this, the 29th day of October, 2014

Sd/- R. Vayanaperumal,
Additional Commissioner (PR)

Sd/- K. Mahalingam,
Additional Commissioner (RP)

Sd/- K. Rajaraman,
Principal Secretary/
Commissioner of Commercial Taxes

To

Tvl.Essilor Indiad (P) Ltd.,
New No.96, (Old No.5), Greams Road,
Thousand Lights,
Chennai -600 006.

Copy to:

The Assistant Commissioner (CT)
Egmore-II Assessment Circle

The Joint Commissioner (CT),
Chennai (Central) Division.

The Joint Commissioner (CS)
To host in the Department Website

The Principal Secretary to Government, Commercial Taxes & Registration
Department, Chennai - 9.

All Joint Commissioners (CT) including Enforcement, LTU, MOU and ISIC.

All Deputy Commissioners (CT), Territorial, Assessment and Enforcement

All Head of Offices (Assessment)

The State Representative, Sales Tax Appellate Tribunal, Chennai - 104.

The Addl. State Representative, (AB) Chennai, Madurai and Coimbatore.

The Director, CTSTI, Greams Road, Chennai - 6.

The Executive Officer, Traders Welfare Board, Chennai - 5.

The Accountant General (Audit)-II, No.44, Greams Road, Chennai - 6.

The Additional Commissioners, Deputy Commissioners, Assistant Commissioners,
Commercial Tax Officers in CCT's Office.

Personal Clerk to the CCT.

Stock File3 / Acts Cell-II / Spare - 5.

//Forwarded/By order//


Additional Commissioner (PR)