

PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION AND ADVANCE RULING		
ACAAR No. 028/2014-15. (Acts Cell – II/17897/2014)		Dated 29.10.2014
Present:	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. United Systems Engineers Private Limited, 4C1, Hertz Avenue, Electrical & Electronics Industrial Estate, Hosur-635 109.
2.	Registration Certificate No.	: TIN:33073320072
3.	Date of application	: 10.06.2014
4.	Date of receipt of application	: 10.06.2014
5.	Clarification sought for	: Rate of Tax on "RF Transmitters and its parts"
6.	Date of Personal Hearing	: --
7.	Represented by	: Tmt. Mythili Ramabadran, MD.

ORDER

Tvl. United Systems Engineers Private Limited, 4C1, Hertz Avenue, Electrical & Electronics Industrial Estate, Hosur-635 109. (TIN:33073320072), registered dealers in the file of Assistant Commissioner(CT) Hosur North, Assessment Circle, manufacturing and marketing **"RF Transmitters and its parts"** have preferred application in Form "VV" and sought for clarification under section 48-A of the TNVAT Act 2006.

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

Rate of tax on **"RF Transmitters and its parts"**

The applicant dealer in their Form VV have requested to clarify the rate of tax on sale of **"RF Transmitters and its parts"** which are manufactured and sold locally. The applicant dealer has not requested personal hearing in this case.

The issue has been examined in detail with reference to the entry 68(6)(h) and 68(6)(i) of Part-B of First Schedule to the TNVAT Act 2006.

RF. Transmission Equipments are falling under Entry 68 (6) (h) and 68 (6) (i) of Part B of the 1st Schedule of Tamil Nadu Value Added Tax Act, 2006, liable to tax at 5% as Information Technology Product.

Therefore the clarification may be that the commodity "RF Transmitters and its parts" is liable to tax at 5% as Information Technology Product.

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. United Systems Engineers Private Limited,
4C1, Hertz Avenue,
Electrical & Electronics Industrial Estate,
Hosur-635 109.

Copy to:

The Assistant Commissioner (CT)
Hosur North Assessment Circle

The Joint Commissioner (CT),
Salem 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)