

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

**PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION AND
ADVANCE RULING**

ACAAR No.05/2016-17
Acts cell-II/10267/2016

Dated:28.06.2016

- Present:** 1.Dr.C.Chandramouli, I.A.S.,
Additional Chief Secretary / Commissioner of Commercial
Taxes.
- 2.Thiru. A.Sarvar Allam,
Additional Commissioner (CT), (Public Relations)(FAC)
- 3.Thiru. K. Mahalingam,
Additional Commissioner (CT), (Revision Petitions)

1	Name and address of the Applicant	:	Tvl. Chennai Port Trust, No.1, Rajaji Salai, Chennai - 600 001
2.	Registration Certificate No.	:	TIN No:33920000701 CST No:65638
3.	Assessment Circle	:	Harbour Circle -I
4.	Date of application	:	21-04-2016
5.	Date of receipt of application	:	21-04-2016
6.	Clarification sought for	:	Dismantling and disposal of mechanized Ore Handling Plant and Equipment's (Consisting of 7 items in one LOT) to be cut and removed as scrap in "as is where is" condition
7.	Date of Personal Hearing	:	---
8.	Represented by	:	---

ORDER

Tvl. Chennai Port Trust, No.1, Rajaji Salai, Chennai - 600 001 (TIN.No. 33920000701) registered dealers in the files of Harbour Circle-I Assessment

Circle have preferred application in Form 'VV' and sought clarification under Section 48-A (1) of the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act, 2006), read with Rule 12-A of Tamil Nadu Value Added Tax Rules, 2007 (TNVAT Rules, 2007).

2. The applicant-dealers dealers have sought for clarification on Dismantling and Mechanized Ore Handling Plant and Equipment's (Consisting of 7 items in one LOT) to be cut and removed as scrap in "as is where is" condition.

3.1. This committee considered the above application and the documents filed along with the application carefully and examined the issue with reference to the Schedules and provisions of TNVAT Act, 2006 and TNVAT Rules, 2007 and notifications issued under the Act.

3.2. The Auction catalogue of Chennai Port Trust reveals that the 7 items of LOT of Condemned Mechanized Ore Handling Plant and Equipment's consists of - Rail mounted Stackers, Rail mounted Bucket wheel Reclaimers, Rail mounted Ship loaders, Receiving Conveyors, Shipping Conveyors, Sprinkler system, Dust Control system with its structures. In the above circumstances, the applicant-dealers have filed application in Form VV to clarify the rate of tax for **"Dismantling and disposal of mechanized Ore Handling Plant and Equipment's (Consisting of 7 items in one LOT) to be cut and removed as scrap in "as is where is" condition"**.

4. There is no specific entry for "Dismantling and disposal of mechanized Ore Handling Plant and Equipment's (Consisting of 7 items in one LOT) to be cut and removed as scrap in "as is where is" condition" in any of the schedules of the TNVAT Act, 2006. Hence, it is therefore clarified that the dismantling and disposal of mechanized Ore Handling Plant and

(Consisting of 7 items in one LOT) to be cut and removed as

scrap in "as is where is" condition is not classified under any of the specific Entry of the Schedules to TNVAT Act, 2006. Hence, the goods would fall under Entry 69 of Part-C of First Schedule to the TNVAT Act, 2006 as a residuary item.

5. In view of the above facts, it is therefore clarified that **"Dismantling and disposal of mechanized Ore Handling Plant and Equipment's (Consisting of 7 items in one LOT) are to be cut and removed as scrap in "as is where is" condition" is liable to tax at 14.5% as a residuary item falling under Entry 69 of Part-C of First Schedule to the TNVAT Act, 2006.**

Dated this the Twenty Eighth day of June 2016.

Sd/- A. Sarvar Allam,
Additional Commissioner (PR)(FAC)

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

Sd/- Dr.C. Chandramouli, I.A.S
Additional Chief Secretary/
Commissioner of Commercial Taxes

To
Tvl. Chennai Port Trust,
No.1, Rajaji Salai,
Chennai - 600 001

Copy to:
The Assistant Commissioner (CT)
Harbour Circle -I Assessment Circle

The Joint Commissioner (CT),
Chennai (North) 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 File 3/ Acts Cell-II /Spare – 5.

//Forwarded/by Order//

W. V. M. M. M.
29.6.10.
Commercial Tax Officer