

<b>PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION AND ADVANCE RULING</b>		
<b>ACAAR No. 07/2014-15.</b> <b>(Acts Cell – II/11775/2014)</b>		Dated 30.10.2014
<b>Present:</b>	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.Demson & Co, A-16, SIDCO Industrial Estate, Villivakkam, Chennai – 600 049.
2.	Registration Certificate No.	: TIN:33131360154
3.	Date of application	: 08.04.2014
4.	Date of receipt of application	: 08.04.2014
5.	Clarification sought for	: Rate of Tax on <b>"Railway Signaling Relays Plug in Type Q Series"</b>
6.	Date of Personal Hearing	: --
7.	Represented by	: Thiru.M.S.Raghavan,CEO.

### **ORDER**

Tvl.Demson & Co,A-16, SIDCO Industrial Estate, Villivakkam, Chennai - 600 049. (TIN:33131360154), registered dealers in the file of Assistant Commissioner(CT) Villivakkam, Assessment Circle, Chennai, manufacturing and marketing "Railway Signaling Relays Plug in Type Q Series" 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 **"Railway Signaling Relays Plug in Type Q Series"**

The applicant dealer in their Form VV have requested to clarify the rate of tax on sale of **"Railway Signaling Relays Plug in Type Q Series"** 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 notification under G.O. Ms. No.77/CT & R (B2) Dept. Dt. 11.07.2011 and also with reference to Entry No.69 of Part C of Ist Schedule to TNVAT Act 2006.

"Railway Signaling Relays Plug in Type Q Series" are taxable at 5% if sold to Railway Department within the state of Tamil Nadu. If sold to other state it is taxable at 14.5%.

Therefore, **the clarification may be that the commodity "Railway Signaling Relays Plug in Type Q Series" is taxable at 5% as per notification under G.O. Ms. No.77/CT & R (B2) Dept. Dt. 11.07.2011. The reduced rate of 5% is applicable only to sale of "Railway Signaling Relays Plug in Type Q Series" to Railway Departments within the state of Tamil Nadu. Otherwise, it is taxable at 14.5%.**

Dated this, the 30<sup>th</sup> 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.Demson & Co,  
A-16, SIDCO Industrial Estate,  
Villivakkam,  
Chennai – 600 049.

Copy to:

The Assistant Commissioner (CT)  
Villivakkam Assessment Circle

The Joint Commissioner (CT),  
Chennai (South) 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)