

<b>PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION AND ADVANCE RULING</b>		
<b><u>ACAAR No. 08/2014-15.</u></b> <b><u>(Acts Cell – II/12069/2014)</u></b>		Dated 29.10.2014
<b><u>Present:</u></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. Happy Impex, No.191-A, N.S.C.Bose Road, Wavoo Complex, 2 <sup>nd</sup> Floor, Chennai-600 001.
2.	Registration Certificate No.	: TIN:33470161338
3.	Date of application	: 04.04.2014
4.	Date of receipt of application	: 10.04.2014
5.	Clarification sought for	: Rate of Tax on " <b>Phenolic Resin Foam</b> "
6.	Date of Personal Hearing	: ---
7.	Represented by	: Thiru. A.Mohamed Ismail, Proprietor.

### **ORDER**

Tvl. Happy Impex, No.191-A, N.S.C. Bose Road, Wavoo Complex, 2<sup>nd</sup> Floor, Chennai – 600 001. (TIN: 33470161338), registered dealers in the file of Assistant Commissioner(CT) Loan Square-II, Assessment Circle, Chennai, engaged in importing, purchasing from other state and marketing "Phenolic Resin Foam" locally 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 "Phenolic Resin Foam"**

The applicant dealer in their Form VV have requested to clarify the rate of tax on sale of "**Phenolic Resin Foam**" which are 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.78/CT & R (B2) Dept. Dt. 11.07.2011 and also with reference to Excise Tariff No.3909.40.20.

"**Phenolic Resin Foam**" is a synthetic Foam is classified as Plastic Goods as per Sl.No.14 Excise Tariff 3909.40.20 liable to reduced rate of tax at 5%, as per notification in G.O. Ms. No.78/CT & R (B2) Dept, dated 11.07.2011.

**Therefore the clarification may be that the rate of tax on sale of "Phenolic Resin Foam" is taxable at 5%.**

Dated this, the 29<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. Happy Impex,  
No.191-A, N.S.C.Bose Road,  
Wavoo Complex, 2<sup>nd</sup> Floor,  
Chennai-600 001.

Copy to:

The Assistant Commissioner (CT)  
Loan Squar-II 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 File3 / Acts Cell-II / Spare - 5.

//Forwarded/By order//

  
Additional Commissioner (PR)