

PROCEEDINGS OF THE
AUTHORITY FOR CLARIFICATION AND ADVANCE RULING

ACAAR No.103/2014-2015
Acts cell – II/37994/2014

Dated:09.04.2015

- 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. AR OF O & PHLPM SANGAM, Old No 23,New NO.2/16, Swami Street, Balasubramani Nagar,Royapettah,Chennai-14.
2.	Registration Certificate No.	:	TIN:33470681161
3.	Date of application	:	12.12.2014
4.	Date of receipt of application	:	12.12.2014
5.	Clarification sought for	:	Rate of tax on " Condemned Tyre "
6.	Date of Personal Hearing	:	-----
7.	Represented by	:	-----

ORDER

Tvl. AR OF O & PHLPM SANGAM, Old No 23, New NO.2/16,Swami Street, Balasubramani Nagar, Royapettah,Chennai-14, (TIN: 33470681161), the manufacturer of Condemned Tyre, in the files of TriplicaneAssessment Circle, Chennai have preferred application in Form 'VV' and sought clarification under Section 48-A (1) of the TNVAT Act, 2006, read with Rule 12-A of TNVAT Rules, 2007.

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

Rate of tax for "**Condemned Tyre**"

3. The Applicant-dealers herein purchases Condemned Tyres, Tubes and Flaps from Tamil Nadu State Transport Corporation and uses the same for making Footwear's and Leather products. The dealer-applicants have also furnished the copies of Purchase Invoice as their supportive document.

4. The clarification sought, with the supportive documents furnished by the applicant-dealers are analysed with reference to the relevant provisions under the TNVAT Act, 2006, the Rules, 2007 thereto and the relative Entry in the First Schedule to the Act.

5. There is a relative Entry 67-A (ag) in Part-B of the First Schedule to the Act, with the following description:

"Scraps of all Kinds"

6. The Applicant-dealers herein deals in Condemned Tyre which are disposed off by the Tamil Nadu State Transport Corporation as the Scraps. Therefore, this commodity would fall into the class of commodity, "Scraps of all Kinds".

7. It is therefore clarified herein that the

"Condemned Tyre is taxable at 5% under Entry 67-A (ag) of the description "Scraps of all kinds" in Part-B of First Schedule to the TNVAT Act, 2006, if sold as scrap."

Dated this the 9th day of April, 2015.

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

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

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

To
Tvl. AR OF O & PHLPM SANGAM,
Old No 23, New NO.2/16,
Swami Street, Balasubramani Nagar,
Royapettah, Chennai-14.

Copy to:
The Assistant Commissioner (CT)
Triplicane - II Assessment Circle

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