

**GOVERNMENT OF TAMILNADU  
COMMERCIAL TAXES DEPARTMENT**

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

**ACAAR No.110/2014-15**  
**Acts cell-II/661/2015**

Dated:25.10.2016

- 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. Bazil Energetics, Plot #2D/1, North Phase, 6 <sup>th</sup> Street, 3 <sup>rd</sup> Sector, SIDCO Industrial Estate, Ambattur, Chennai - 600098
2.	Registration Certificate No.	:	TIN.No.33931370772 CST. 1306156
3.	Assessment Circle	:	Pattaravakkam Assessment Circle,
4.	Date of application	:	09.01.2015
5.	Date of receipt of application	:	09.01.2015
6.	Clarification sought for	:	Rate of Tax on " <b>Solar Energy Operated Devices</b> "
7.	Date of Personal Hearing	:	Personal Hearing not requested
8.	Represented by	:	---

**ORDER**

Tvl. Bazil Energetics, Chennai - 600098 (TIN.No. 33931370772), the registered dealers in the files of Pattaravakkam 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 have sought for clarification on the following: Rate of tax on sale of **"Solar Energy Operated Devices"**.

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

4. The applicant-dealers have sought for clarification on rate of tax applicable on Solar Energy operated Devices, viz. Room Air Conditioner, Home Refrigerator, Ceiling Fan, LED Tube Lights and LED Bulbs. There is no specific entry in the Schedules of TNVAT Act for the "solar energy operated devices". Consequently, the goods would fall under the following entries:

<b>Solar Operated Goods</b>	<b>Rate of Tax</b>	<b>Relevant Entry in TNVAT Act, 2006</b>
Room Air Conditioner	14.5%	Entry 3(i) of Part-C of First Schedule
Home Refrigerator	14.5%	Entry 3(ii) of Part-C of First Schedule
Ceiling Fan	14.5%	Entry 31 of Part-C of First Schedule
LED Tube Lights & LED Bulbs	5%	S.No.75-A of Part-B of First Schedule

5. In view of the above discussion, this committee clarifies that the Solar Energy operated Devices, viz. Room Air Conditioner, Home

Refrigerator, Ceiling Fan, LED Tube Lights and LED Bulbs are taxable at the following rates:

- (i). **Solar Energy Operated "Room Air Conditioner" are liable to tax at 14.5% as per Entry 3(i) of Part-C of First Schedule to the TNVAT Act,2006**
- (ii). **Solar Energy Operated "Home Refrigerator" are liable to tax at 14.5% as per Entry 3(ii) of Part-C of First Schedule to the TNVAT Act,2006**
- (iii). **Solar Energy Operated "Ceiling Fan" are liable to tax at 14.5% as per Entry 31 of Part-C of First Schedule to the TNVAT Act,2006; and**
- (iv). **Solar Energy Operated "LED Tube Lights & LED Bulbs" are liable to tax at 5% as per Entry 75-A of Part-B of First Schedule to the TNVAT Act,2006**

Dated this the Twenty-Fifth day of October 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. Bazil Energetics,  
Plot #2D/1, North Phase, 6<sup>th</sup> Street,  
3<sup>rd</sup> Sector, SIDCO Industrial Estate,  
Ambattur, Chennai – 600098

Copy to:  
The Assistant Commissioner (CT)  
Pattaravakkam 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 File 3/ Acts Cell-II /Spare - 5.

//Forwarded/By Order//

*LC S. Narayanan*  
Commercial Tax Officer 25/16