

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.110/2015-16
Acts cell-II/284/2016

Dated: 17.05.2018

- Present:**
1. Dr.T.V. Somanathan, I.A.S.,
Principal Secretary / Commissioner of Commercial Taxes.
 2. Thiru M. Parameswaran,
Additional Commissioner (ST), (Public Relations)(FAC)
 3. Dr. C. Palani,
Additional Commissioner (ST), (Revision Petitions)(FAC)

1	Name and address of the Applicant	: Tvl. V.V.S.Scientific & Instrument Corporation, No.59, Arcot Road, Cheyyar-604 407.
2.	Registration Certificate No.	: TIN.No. 33794601628 CST No. 377559
3.	Assessment Circle	: Vandavasi Assessment Circle
4.	Date of application	: NIL
5.	Date of receipt of application	: 05.01.2016
6.	Clarification sought for	: Rate of tax on sale of " Chalk Writing Green Board "
7.	Date of Personal Hearing	: --
8.	Represented by	: --

ORDER

Tvl. V.V.S. Scientific & Instrument Corporation, No.59, Arcot Road, Cheyyar-604 407 (TIN 33794601628), registered dealers in the files of Vandavasi 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).

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2. The applicant-dealers have sought for clarification for the rate of tax on "**Chalk Writing Green Board**" on sales to (1) Government Educational Institutions (ii) Private Educational Institutions".

3. The issue has been examined in detail with reference to the provisions of the TNVAT Act 2006 and TNVAT Rules, 2007 and the related entries in all the Schedules to the TNVAT Act 2006. Section 48-A of the TNVAT Act, 2006 provides for clarification on any point concerned with rate of tax for commodities.

4. A **blackboard** (also known as a **chalkboard**) is a reusable writing surface on which text or drawings are made with sticks of calcium sulfate or calcium carbonate, known, when used for this purpose, as **chalk**. Blackboards were originally made of smooth, thin sheets of **black** or dark grey slate stone. A perfectly clean black board shows the chalk writing better than a green one, but eraser marks are more subtle on a green board. If an eraser were cleaned by slapping it on the wall, the erased marks would not be so present. On the other hand, the Green Chalk Board are manufactured using green porcelain enamelled paint on a Steel Base. This is more comfortable to stare at all day because green porcelain paint cut down on Glare. The Green Chalk Writing Board has the benefit of Writing comfort, visibility, Erasability, Dust Free and Durability.

4.1. Both the First and Fourth Schedules to the TNVAT Act, 2006 reveals no entry of the description "Chalk Writing Green Board". However, there is an entry 81 of Part-B of the Fourth Schedule to the TNVAT Act, 2006 of the description " Writing Instruments, Pencils, Sharpeners, Pens, Ballpoint Pens, Refills, Stainless Steel Nibs, Colour Pencils, Black Boards, dusters, Geometry Boxes, and Dissection Boxes" not liable to tax. It is made clear from this entry, the black boards used in class rooms in Schools are exempt from tax if such goods are sold by any dealer either to Government Institutions or Private Educational Institutions. This Green Boards that replaced Black Boards is an enhancement of the product with the above explained advantages.

4.2. The expression Chalk Writing Green Board clearly indicates that it is a smooth hard panel used for writing on with Chalk. Since the commodity for which clarification sought is akin to the black board and the objects and reasons behind granting exemption on the sales of black boards is its usage for educational purpose and the relevant entry also discussed widely about this aspect, this commodity though not finding specific place in any of the Schedules to the TNVAT Act, 2006 has to be construed as falling within the ambit of the entry 81 of Part-B of the Fourth Schedule to the TNVAT Act, 2006.

5. In view of the above, it is clarified that "**Chalk Writing Green Board**" sold either to Government or Private Educational

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Institutions is exempt from tax under Entry 81 of Part-B of the Fourth Schedule to the TNVAT Act,2006.

Dated this the seventeenth day of May 2018.

Sd/- M. Parameswaran,
Additional Commissioner (PR)(FAC)

Sd/- C. Palani,
Additional Commissioner (RP) (FAC)

Sd/- T.V. Somanathan,
Principal Secretary/
Commissioner of Commercial Taxes

To

Tvl. V.V.S.Scientific & Instrument Corporation,
No.59, Arcot Road,
Cheyyar-604 407.

Copy to:
The Assistant Commissioner (ST),
Vandavasi Assessment Circle.

The Joint Commissioner (ST),
Vellore 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 (ST) including Enforcement, LTU, MOU and
ISIC.

All Deputy Commissioners (ST), 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//


State Tax Officer
22/5/18