

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

ACAAR No.117/ 2014-15.
Acts cell-II/1448/2015

Dated 26.05.2015

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. Kailash Vahan Udyog Limited., S.No.391 A/1 391 A3. A/4, A/5, A/6, and 393, Kattavakkam Village, Kanchipuram District – 631 604.
2.	Registration Certificate No.	:	TIN.No.33731643549
3.	Date of application	:	19.01.2015
4.	Date of receipt of application	:	19.01.2015
5.	Clarification sought for	:	Rate of Tax on "Tipper Body with Hydraulics"
6.	Date of Personal Hearing	:	28.04.2015
7.	Represented by	:	Thiru S. Srikant, VAT Consultant

ORDER

Tvl. Kailash Vahan Udyog Ltd., S.No.391 A/1 391 A3. A/4, A/5,
A/6, and 393, Kattavakkam Village, Kanchipuram District – 631 604
(TIN.No. 33731643549), the registered dealers in the files of

Kanchipuram Assessment Circle, Chennai, have preferred application in Form 'VV' and sought for 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 on **"Tipper Body with Hydraulics"**

3. The applicant-dealers in their Form VV have requested to clarify the rate of tax on sale of **"Tipper Body with Hydraulics"** which is used as component part in manufacturing of commercial vehicles. The applicant dealer has also requested to grant a personal hearing before pronouncing the ruling on the questions raised in this application.

4. In this office reference in Acts Cell-II/1448/2015, dated 19.01.2015, the applicant-dealers was requested to appear before the Advance Ruling Authority on 28.04.2015. Accordingly, the applicant-dealers appeared before the Authority on 28.04.2015 in the Office of the Principal Secretary/Commissioner of Commercial Taxes, Chennai-600 005.

5. The issue has been examined in detail with reference to the relevant Entry 67 of Part B and Entry 49 of Part-C of First Schedule to TNVAT Act, 2006.

- a) **'Tipper Body with Hydraulics'** is liable to 14.5% under Entry 49 of Part-C of First Schedule to TNVAT Act 2006.
- b) If the **'Tipper Body with Hydraulics'** is sold to a manufacturer of commercial vehicles within the State of Tamil Nadu for use as Industrial Input in the manufacturing process, it is liable to tax at 5% subjected to production of a certificate prescribed under Rule 6(3) (b) of the TNVAT Rule, 2007.

Dated this the 26th day of May 2015.

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

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

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

To
Tvl. Kailash Vahan Udyog Ltd.,
S.No.391 A/1 391 A3. A/4, A/5, A/6, and 393,
Kattavakkam Village,
Kanchipuram District – 631 604.

Copy to:
The Assistant Commissioner (CT)
Kanchipuram 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 (RP)