

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.117/2015-16
Acts cell-II/4002/2016

Dated:14.03.2016

- Present:** 1.Thiru. S.K.Prabakar, I.A.S.,
Principal 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. Tamil Nadu Minerals Ltd., 31, Kamarajar Street, Chennai-5
2.	Registration Certificate No.	:	TIN.No.33790660324 CST.37487
3.	Assessment Circle	:	Chepauk Assessment Circle
4.	Date of application	:	11-02-2016
5.	Date of receipt of application	:	15-02-2016
6.	Clarification sought for	:	Rate of Tax on " Graphi Paver Blocks "
7.	Date of Personal Hearing	:	---
8.	Represented by	:	---

ORDER

Tvl. Tamil Nadu Minerals Ltd., Chennai-5 (TIN.No. 33790660324), registered dealers in the files of Chepauk 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).

2.1. The applicant-dealers stated that **Graphi Paver Blocks** has raw materials such as Graphi sand, Crusher dust, slag cement,

6 mm chips, setting oil and red pigment. The product is understood in commercial parlance as "Paver Blocks".

3.1. The issue has been examined in detail with reference to the provisions of TNVAT Act, 2006 and Rules 2007 and the relative entries regarding the commodities classified under the First and Fourth Schedule to the TNVAT Act, 2006. Section 48-A of TNVAT Act, 2006 provides for clarification on any point concerned with rate of tax for commodities.

3.2. The applicant dealers have sought for clarification on rate of tax for "**Graphi Paver Blocks**". The "Graphi Paver Blocks" would not fall under any specific entry of the Schedules given under TNVAT Act, 2006. Consequently, the goods would fall under the residuary Entry No.69 of Part-C of First Schedule to TNVAT Act, 2006.

4. In view of the above discussion, this Committee clarifies that "**Graphi Paver Blocks**" is liable to tax @ **14.5%** as a residual entry under entry 69 of Part-C of First Schedule; to the TNVAT Act, 2006.

Dated this the Fourteenth day of March 2016.

Sd/- A. Sarvar Allam,
Additional Commissioner (PR)(FAC)

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

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

To
Tvl. Tamil Nadu Minerals Ltd.,
31, Kamarajar Street,
Chennai-5

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

//Forwarded/by Order//


Additional Commissioner (PR)(FAC)