

**GOVERNMENT OF TAMILNADU  
COMMERCIAL TAXES DEPARTMENT**

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

**ACAAR No.124/2015-16**  
**Acts cell-II/7500/2016**

Dated:30.12.2016

- 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. Arul Industries, Ideal Nagar, 3/171, Vellalankulam, Tenkasi Road, Tirunelveli - 627 012.
2.	Registration Certificate No.	:	TIN.No.33515580706 CST. 453676
3.	Assessment Circle	:	Palayamkottai Assessment Circle
4.	Date of application	:	22-03-2016
5.	Date of receipt of application	:	22-03-2016
6.	Clarification sought for	:	Rate of Tax on <b>Aluminium Domestic Utensils viz., Aluminium - vessels, milk boiler, idly vessels, idly stand, idiappam vessel, puttukudam, choodarapetti and stewpan</b>
7.	Date of Personal Hearing	:	26-10-2016
8.	Represented by	:	Thiru. Edward Gnanadasan, Accounts Manager

**ORDER**

Tvl. Arul Industries, Ideal Nagar, 3/171, Vellalankulam, Tenkasi Road, Tirunelveli - 6270125 (TIN.No.33515580706), registered

dealers in the files of Palayamkottai 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) on the rate of tax applicable on "**Aluminium Domestic Utensils viz., Aluminium - vessels, milk boiler, idly vessels, idly stand, idiappam vessel, puttukudam, choodarapetti and stewpan**".

2. The applicant-dealers sought for personal hearing and accordingly they were heard on 26.10.2016. Thiru. Edward Gnanadasan, Accounts Manager of the applicants appeared for the hearing and filed written statements along with documentary evidences. He contended that the above domestic aluminium utensils are not operated by electricity or pressure and the Special Commissioner and Commissioner of Commercial Tax in Letter R.Dis.No.Acts Cell/5/8373/98 dated 25.06 has already issued the following clarification:

*"The weight valves are not fitted on both Milk boiler and Idly vessel and hence there is no mechanism for controlling water vapour and building up high pressure as to aid in cooking in them. Hence, these vessels (Milk boiler and Idly vessel) **cannot be considered as Pressure Cooker** and can be considered only as domestic utensils"*

Therefore, it was stated that the above said aluminium goods need to be treated as domestic utensils not operated by pressure or electricity falling under Entry 3 of Part-B of IV Schedule to TNVAT Act, 2006.

3.1. This committee considered the above application and the documents filed along with the application carefully and examined the issue with reference to the Schedules and provisions of TNVAT Act, 2006, Rules made thereunder and notifications issued under the Act. The contentions made by the learned representative of the applicants at the time of personal hearing were also examined thoroughly.

3.2. As per the brochure of the products the goods for which clarification has been sought are aluminium utensils used domestically. They are not operated electrically. It has already been clarified by the

Special Commissioner and Commissioner of Commercial Tax in Letter R.Dis.No.Acts Cell/5/8373/98 dated 25.06.98 that the idly vessel and milk boiler not fitted with weight valves cannot be treated as pressure cookers. The aluminium utensils under discussion are not fitted with pressure valve also. Whistle is only fitted in the milk boiler.

3.3. There are two entries related to domestic aluminium utensils under the schedules of TNVAT Act, 2006:-

- i. **Entry-4 of Part-B of First Schedule** - "All utensils other than those specified in the Fourth Schedule, including pressure cookers/pans except utensils made of precious metals" ; and
- ii. **Entry-3 of Part-B of Fourth Schedule** - "Aluminium domestic utensils not operated by pressure and electricity";

3.4. Aluminium domestic vessels, milk boiler, idly vessels, idly stand, idiappam vessel, puttukudam, choodarapetti and stew-pan dealt by the applicant dealers are made of aluminium and no pressure valve in the form of weight is fitted in them. These utensils are not operated by electricity also. Therefore, as long as these vessels are sold as domestic utensils, they would fall under Entry-3 of Part-B of IV Schedule to TNVAT Act.

4. In view of the above discussion, it is clarified as follows:

<b>Aluminium Domestic Utensils not operated by pressure or electricity</b>	<b>Exempted from tax under Entry</b>
1. Aluminium domestic vessels	<b>Entry-3 of Part-B of Fourth Schedule to the TNVAT Act, 2006</b>
2. Aluminium milk boiler	
3. Aluminium idly vessels	
4. Aluminium idly stand	
5. Aluminium idiappam vessel	
6. Aluminium puttukudam	
7. Aluminium choodarapetti	
8. Aluminium stewpan	

Dated this the Thirtieth day of December 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. Arul Industries,  
Ideal Nagar,  
3/171, Vellalankulam, Tenkasi Road,  
Tirunelveli - 627 012.

Copy to:  
The Assistant Commissioner (CT)  
Palayamkottai Assessment Circle

The Joint Commissioner (CT),  
Tirunelveli 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//

*K. J. N. Manjiv*  
2-1-17  
Commercial Tax Officer