

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

**ACAAR No. 128/2014-15**  
**Acts cell – II/4311/2015**

Dated: 11.06.2015

- Present:**
1. Thiru. K.Rajaraman, I.A.S.,  
Principal Secretary/Commissioner of Commercial Taxes.
  2. Thiru. R.Vayanaperumal,  
Additional Commissioner (CT), (Public Relation)
  3. Thiru. K.Mahalingam,  
Additional Commissioner (CT), (Revision Petition)

1	Name and address of the Applicant	:	Tvl. Manickam & Co., 31, Janani Illam, M.G. Street, Manjeshwari Colony, KK.Pudur, Coimbatore - 641025
2.	Registration Certificate No.	:	TIN. No. 33616204458
3.	Date of application	:	04.02.2015
4.	Date of receipt of application	:	10.02.2015
5.	Clarification sought for	:	Rate of Tax on " <b>False Ceiling Work for SEZ unit</b> "
6.	Date of Personal Hearing	:	-----
7.	Represented by	:	-----

**ORDER**

Tvl. Manickam & Co., 31, Janani Illam, M.G. Street, Manjeshwari Colony, KK.Pudur, Coimbatore - 641025 dealer in Velandipalayam Assessment Circle, Coimbatore have preferred application in Form 'VV' and sought 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 concerned with the rate of tax on **"False Ceiling work for SEZ Unit"**

3. The applicant-dealers is a works contractor engaged in Interior decoration works like false ceiling, Partition, Office Furniture had sought a clarification with regard to the rate of tax applicable to the **"False Ceiling work for SEZ Unit"**

4.1 The issue has been examined in detail with reference to section 18(1)(ii) of the TNVAT Act 2006 read with the Notification No.11(1)/CTR/58(h-14)/2006 in G.O.Ms 193 dated 30.12.2006. In that Notification it has been provided that there shall be an exemption in respect of sales tax payable by any dealer on the sale of any goods made by such dealer to a registered dealer for the purpose of setting up, operation, maintenance, manufacture, trading, production processing, assembling, repairing, reconditioning, re-engineering, packaging or for use as packing materials or packing accessorised in an unit located in Madras Special Economic Zone, Tambaram, Chennai and other Special Economic Zones in the State of Tamil Nadu notified by the Government of India or for development operation and maintenance of Special Economic Zone by the developer of the Special Economic Zone, if such registered dealer has been authorized to establish such units or such other establishments within the Special Economic Zone or to develop, operate and maintain such Special Economic Zone by the authority specified by the Central Government, subject to the following conditions that

"The dealer shall obtain and furnishes a certificate in the form appended in the Notification, declaring that the goods purchased are being used only for the purposes so declared. The above notification is saved as provided under Section 88(3) (i) of the TNVAT Act, 2006".

5. Thus, Execution of works contracts in connection with development, operation and maintenance of SEZ as well as the Units located in SEZ are exempt from tax as per the procedure laid down in G.O.Ms. No.193 dated 30.12.2006. In this connection, clarification issued in this office Circular No.25/2014, in Acts Cell-III/32692/2013 dated 30.05.2014 read with G.O.Ms. No. 193 dated 30.12.2006 is applicable to the petitioner dealer.

6. It is therefore clarified that **"False Ceiling work for SEZ Unit is exempted from tax as per terms and conditions laid down in G.O.Ms.No.193, CT&R (B2) Department, dated 30.12.2006" if the sale is made to a registered dealer authorised to establish such SEZ unit.**

**Dated this the 11th day of June 2015.**

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

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

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

To:

Tvl. Manickam & Co.,  
31, Janani Illam,  
M.G. Street, Manjeshwari Colony, KK.Pudur,  
Coimbatore - 641025

Copy to:

The Assistant Commissioner (CT)  
Velandipalayam Assessment Circle,  
Coimbatore.

The Joint Commissioner (CT),  
Coimbatore 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 - 6.~~

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.

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/Forwarded/By order/

  
Additional Commissioner (PR)