

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.133/2014-15.
Acts cell-II/6599/2015

Dated:02.09.2015

- Present:**
1. Thiru. K.Rajaraman, 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 Petition)

1	Name and address of the Applicant	:	Tvl. Honda Siel Power Products Ltd, Chander Plaza,1 st Floor,45/1 Arcot Road, Saligramam, Chennai – 93.
2.	Registration Certificate No.	:	TIN.No.33631344359 CST. 798315
3.	Assessment Circle	:	Saligramam Assessment Circle, Chennai.
4.	Date of application	:	-----
5.	Date of receipt of application	:	06.03.2015
6.	Clarification sought for	:	Rate of Tax on " Backpack Sprayers "
7.	Date of Personal Hearing	:	---
8.	Represented by	:	Thiru. R. Srinivasan

ORDER

Tvl. Honda Siel Power Products Ltd,, Chennai 600 093(TIN No.33631344359), registered dealers in the files of Saligramam Assessment Circle, have preferred this 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 on the rate of tax applicable on "**Backpack Sprayers**".

3. This Committee examined the application carefully with the documents filed along with the application with reference to the Schedules and Provisions of TNVAT Act, 2006. The brochure enclosed with the application mentions that the Honda Backpack Sprayer -- WJR 2525 is suitable for agricultural purposes. "Sprayers, sprinklers and drip irrigation equipments including their parts and accessories" fall under Entry 1(iii) of Fourth Schedule to TNVAT Act, 2006. Therefore, the backpack sprayers dealt by the applicants would fall under the above Entry.

4. In view of the above discussions, this Committee clarifies that Honda Backpack Sprayer -- WJR 2525 dealt by the applicant would fall under Entry 1(iii) of Fourth Schedule to TNVAT Act, 2006 and therefore, generally exempt from levy of tax under the Act.

Dated this the Second day of September 2015

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

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

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

To
Tvl Honda Siel Power Products Ltd,
Chander Plaza, 1st Floor,
45/1 Arcot Road, Saligramam, Chennai 93.

Copy to:

The Assistant Commissioner (CT)
Saligramam 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 File 3/ Acts Cell-II /Spare -5.

//Forwarded/By order//


Additional Commissioner (RP)