

**GOVERNMENT OF TAMILNADU  
COMMERCIAL TAXES DEPARTMENT**

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

**ACAAR No.17/2016-17**  
**Acts cell-II/13274/2016**

Dated:07.02.2017

- 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.Gnanasekaran,  
Additional Commissioner (CT), (Revision Petitions)(FAC)

1	Name and address of the Applicant	:	Tvl. Gibson Innovations India Pvt Ltd, C/o: City Tower, 7 <sup>th</sup> Floor, Door No.117, Thyagaraja Road, T. Nagar, Chennai - 600 017
2.	Registration Certificate No.	:	TIN.No. 33911583213 CST:1067379
3.	Assessment Circle	:	T. Nagar Assessment Circle
4.	Date of application	:	--
5.	Date of receipt of application	:	25-05-2016
6.	Clarification sought for	:	Rate of tax on " <b>Wireless and Wired Headphones with or without Microphone</b> "
7.	Date of Personal Hearing	:	12-01-2017
8.	Represented by	:	Thiru. R. Sridhar, Advocate

**ORDER**

Tvl. Gibson Innovations India Pvt Ltd, C/o: City Tower, 7<sup>th</sup> Floor, Door No.117, Thyagaraja Road, T. Nagar, Chennai - 600 017 (TIN.No. 33911583213), registered dealers in the files of T. Nagar 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 **"Wireless and Wired Headphones with or without Microphone"**.

2.1. The applicant-dealers sought for personal hearing and accordingly they were heard on 12.01.2017. Thiru. R. Sridhar, Advocate and counsel of the applicant-dealers appeared for the hearing and filed written statements along with documentary evidences.

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 raised by the learned counsel at the time of hearing were also considered.

3.2. Entry 68(2)(c) of Part-B of First Schedule to the TNVAT Act, 2006 reads as follows:

68. Information Technology products as notified by the Government  
(2). Microphones, multimedia speakers, headphones  
(c) Headphones

All headphones are classifiable as Information Technology product falling under Entry 68(2)(c) of Part-B of First Schedule to the TNVAT Act, 2006 and thereby liable to VAT at 5%.

4. In view of the above discussion, it is clarified that **"Wireless and Wired Headphones with or without Microphone"** is liable to VAT at 5% under Entry 68(2)(c) of Part-B of First Schedule to the TNVAT Act, 2006.

Dated this the Seventh day of February 2017.

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

Sd/- K. Gnanasekaran,  
Additional Commissioner (RP)(FAC)

Sd/- Dr.C. Chandramouli, I.A.S  
Additional Chief Secretary/  
Commissioner of Commercial Taxes

To  
Tvl. Gibson Innovations India Pvt Ltd,  
C/o: City Tower, 7<sup>th</sup> Floor,  
Door No.117, Thyagaraja Road,  
T. Nagar, Chennai - 600 017

Copy to:  
The Assistant Commissioner (CT)  
T. Nagar Assessment Circle

The Joint Commissioner (CT),  
Chennai(Central) 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//

  
Commercial Tax Officer