

**GOVERNMENT OF TAMILNADU  
COMMERCIAL TAXES DEPARTMENT**

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

**ACAAR No.22/2015-16**  
**Acts cell-II/14298/2015**  
**ACAAR No.23/2015-16**  
**Acts cell-II/14299/2015**

Dated: 31.05.2018

- Present:**
1. Dr.T.V. Somanathan, I.A.S.,  
Principal Secretary / Commissioner of Commercial Taxes.
  2. Thiru M. Parameswaran,  
Additional Commissioner (ST), (Public Relations)(FAC)
  3. Dr. C. Palani,  
Additional Commissioner (ST), (Revision Petitions)(FAC)

1	Name and address of the Applicant	:	Tvl. Crompton Greaves Limited, No.3 Dr. MGR Salai, Nungambakkam, Chennai - 34.
2.	Registration Certificate No.	:	TIN : 33391560122 CST : 619053
3.	Assessment Circle	:	Large Tax Payer's Unit-III, Chennai-600 008.
4.	Date of application	:	27.04.2015
5.	Date of receipt of application	:	02.05.2015
6.	Clarification sought for	:	Rate of tax on " <b>LED Fittings and LED Fixtures</b> "
7.	Date of Personal Hearing	:	--
8.	Represented by	:	--

**ORDER**

Tvl. Crompton Greaves Limited, No.3 Dr. MGR Salai, Nungambakkam, Chennai - 34 (TIN 33391560122), the registered dealer in the files of Large Tax Payers' Unit-III, Chennai have preferred application in Form 'VV' and sought clarification under

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Section 48-A (1) of the Tamil Nadu Value Added Tax Act (TNVAT Act, 2006), read with Rule 12-A of the Tamil Nadu Value Added Tax Rules, 2007 (TNVAT Rules, 2007).

2. The applicant-dealer have sought for clarification for rate of tax on "**LED Fittings and LED Fixtures**".

3. The issue has been examined in detail with reference to the provisions of the TNVAT Act, 2006 and TNVAT Rules, 2007 and the related entries in all the Schedules to the TNVAT Act, 2006. Section 48-A of the TNVAT Act, 2006 provides for clarification on any point concerned with rate of tax for commodities.

4.1. The applicant dealer have stated that their commodity is understood in the common parlance as LED Set, LED Bulbs and Fittings. They have also enclosed technical details and literatures explaining various products dealt by them that includes Smart LED Panels, LED Lamps and other LED products included LED smart Slimline Luminaire, Flexible LED Strips and Smart Downlighter. They have also stated that HSN code under the Central Excise Act is 94054090.

4.2. In respect of LED fixtures, unlike normal Tube Lights and fixtures, where both can be independent, the LED Lights and fixtures are combined together to form a single commodity. LED Panels are those energy saving recess mounting luminaries with high brightness LED's as Light source. These panels are in different shapes say Round, Square in different colours. Though they are energy saving devices, these goods originally finding place in Part-B of the First Schedule under Entry 68, subsequently omitted by way of G.O. 76 dated 11.07.2011 vide Notification No. II(1)/CTR12/(R-10)/2011 and placed in item 13A of Part-C of the First Schedule to the TNVAT Act, 2006 taxable at 14.5%.

4.3. Perusal of the Invoice copy enclosed along with the application in Form VV revealed that the applicant-dealer have charged 5% tax on LED Bulbs and charged 14.5% tax on LED slim Line 2 feet batten cool day light (LED Tube Light).

4.4. The applicant-dealer has mainly requested clarification for Fittings related to LED Lamps and Fixtures relating to LED Tube Lights. The LED bulbs or lamps are normally fitted in a holder which is used for normal bulb or CFL. These Fixtures are those usually called as PATTIS fixed on the wall similar to Holder that holds bulbs through with electricity passes for lighting are also sold separately. It is not in doubt that the holders of lamps viz, filament bulb, Compact Fluorescent bulbs or LED Bulbs are electrical accessories which can be

sold separately and therefore taxable at 14.5% under entry 69 of Part-C of the First Schedule to the TNVAT Act, 2006. Whereas LED fixtures called as Patti in common parlance though can be sold separately like other similarly placed electrical goods, such fixtures pertaining to LED slim line lights or bulbs or tube lights can be used only against the said LED bulbs of all kinds and cannot be used for other normal tube lights or bulbs etc., Further, it has been clarified in ACAAR No.14/2015-16 dated 29.07.2015 (Acts Cell-II/12826/2015) that LED Light Fixtures, LED Drivers/Accessories are found to be the essential accessories without which LED Lights are not able to put into use and therefore liable to tax at 5% like LED Lamps under Entry 75-A of Part-B of the First Schedule read with proviso to Section 3(2) of the TNVAT Act, 2006.

5. In view of the above, it is clarified that **LED Fittings** that can be used for all purpose including LED Lights, CFL and Filament bulb are liable to tax at 14.5% as Electrical Goods and accessories under Residual entry 69 of Part-C of the First Schedule to the TNVAT Act, 2006 with effect from 12.07.2011 and **LED Fixtures** that can be used exclusively only for the LED bulbs or tube lights are liable to tax at 5% like LED Lamps under Entry 75-A of Part-B of the First Schedule to the TNVAT Act, 2006 read with proviso to Section 3(2) of the TNVAT Act, 2006 with effect from 01.04.2015.

Dated this the thirty first day of May 2018.

Sd/- M. Parameswaran,  
Additional Commissioner (PR)(FAC)

Sd/- C. Palani,  
Additional Commissioner (RP) (FAC)

Sd/- T.V. Somanathan,  
Principal Secretary/  
Commissioner of Commercial Taxes

To

Tvl. Crompton Greaves Limited,  
No.3 Dr. MGR Salai,  
Nungambakkam,  
Chennai - 34.

Copy to:

The Deputy Commissioner (ST),  
Large Tax Payers' Unit -III, Chennai-8.

The Joint Commissioner (ST),  
Large Tax Payers' Unit, Chennai-8.

The Joint Commissioner (CS)

**To host in the Department Website**

The Principal Secretary to Government, Commercial Taxes & Registration Department, Chennai - 9.

All Joint Commissioners (ST) including Enforcement, LTU, MOU and ISIC.

All Deputy Commissioners (ST), 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//**

*[Handwritten Signature]*  
State Tax Officer 21/06/18

*[Handwritten Initials]*  
1.6.18