

<b>PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION AND ADVANCE RULING</b>		
<b><u>ACAAR No. 30/2014-15.</u></b> <b><u>(Acts Cell – II/18631/2014)</u></b>		Dated 29.10.2014
<b><u>Present:</u></b>	1. Thiru. K.Rajaraman, I.A.S., Principal Secretary / Commissioner of Commercial Taxes. 2. Thiru. R.Vayanaperumal, Additional Commissioner (CT), (Public Relations) 3. Thiru. K.Mahalingam, Additional Commissioner (CT), (Revision Petitions)	
1.	Name and address of the Applicant	: Tvl. RMC Readymix (India), AC-26, SIDCO Industrial Estate, Thirumudivakkam, Chennai- 600 044.
2.	Registration Certificate No.	: TIN:33120461891
3.	Date of application	: 13.06.2014
4.	Date of receipt of application	: 13.06.2014
5.	Clarification sought for	: Rate of Tax on " <b>Readymix Concrete</b> "
6.	Date of Personal Hearing	: --
7.	Represented by	: Thiru.N.Rajaram, Dy. Manager, Accounts.

### **ORDER**

Tvl. RMC Readymix (India) AC-26, DIDCO Industrial Estate, Thirumudivakkam, Chennai-600 044. (TIN:33120461891), registered dealers in the file of Assistant Commissioner (CT) Nungambakam, Assessment Circle, manufacturing and marketing "**Readymix Concrete**" have preferred application in Form "VV" and sought for clarification under section 48-A of the TNVAT Act 2006.

2. The applicant-dealer sought for clarification on the following:-

### Rate of tax on "Ready-mix Concrete"

The applicant dealer in their Form VV have requested to clarify the rate of tax on sale of "Ready mix Concrete" which are manufactured and sold locally. The applicant dealer has not requested personal hearing in this case.

The issue has been examined in detail with reference to the Entry 14 of Part-C of First Schedule to the TNVAT Act 2006.

Ready-mix Concrete is Taxable @ 14.5% under Entry 14 of Part-C of the First Schedule as "**Cement, including white cement and their substitutes and Concrete Mixture**". In a similar issue, the Authority for Clarification and Advance Ruling has issued clarification in ACARR/117/2012-13 dated 05.06.2013 that the said commodity is taxable at 14.5% under Entry 14 of Part-C of the First Schedule to TNVAT Act 2006.

**Therefore the clarification issued in ACARR/117/2012-13 dated 05.06.2013 is reiterated.**

Dated this, the 29<sup>th</sup> day of October, 2014.

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

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

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

To

Tvl. RMC Readymix (India),  
AC-26, SIDCO Industrial Estate,  
Thirumudivakkam,  
Chennai- 600 044.

Copy to:

The Assistant Commissioner (CT)  
Nungambakkam 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 File3 / Acts Cell-II / Spare - 5.

//Forwarded/By order//

  
Additional Commissioner (PR)