

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.31/2016-17
Acts cell-II/18391/2016

Dated:30.12.2016

- 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. Mahalingam,
Additional Commissioner (CT), (Revision Petitions)

1	Name and address of the Applicant	:	Tvl.Mega Marine Spares India (P) Ltd, No.10/54B, Viswasapuram, Vellamadam Post, Kanyakumari
2.	Registration Certificate No.	:	TIN.No.33116267783 CST. 1253174
3.	Assessment Circle	:	Nagercoil Rural Assessment Circle
4.	Date of application	:	09-07-2016
5.	Date of receipt of application	:	13-07-2016
6.	Clarification sought for	:	Rate of tax on " Spare Parts of Marine Engines "
7.	Date of Personal Hearing	:	---
8.	Represented by	:	---

ORDER

Tvl. Mega Marine Spares India (P) Ltd, No.10/54B, Viswasapuram, Vellamadam Post, Kanyakumari (TIN.No. 33116267783), registered dealers in the files of Nagercoil Rural 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 "**Spare parts of Marine Engines**".

2. 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.

3. Entry-44 of Part-C of First Schedule to the TNVAT Act, 2006 reads as follows:

"Internal combustion engine, marine engine, diesel engine, oil engine, generators, their spare parts, other than those specifically mentioned in this Schedule".

4. It is therefore clarified that "**Spare parts of Marine Engines other than those mentioned in First Schedule to TNVAT Act, 2006**" are liable to VAT at 14.5% under Entry-44 of Part-C of First Schedule to the TNVAT Act, 2006.

Dated this the Thirtieth day of December 2016.

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

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

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

To
Tvl.Mega Marine Spares India (P) Ltd,
No.10/54B, Viswasapuram,
Vellamadam Post,
Kanyakumari

Copy to:
The Assistant Commissioner (CT)
Nagercoil Rural Assessment Circle

The Joint Commissioner (CT),
Tirunelveli 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//

U.S. Narayanan
2.1.17

Commercial Tax Officer