

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.37/2015-16
Acts cell-II/17624/2015

Dated:21.09.2015

- Present:** 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.Samarpan Digital , No. 9D, Ritchie Street, Radio market, Chennai - 600 002.
2.	Registration Certificate No.	: TIN.No.33190583539 CST. 962646
3.	Assessment Circle	: Chintadripet Assessment Circle
4.	Date of application	: 03-06-2015
5.	Date of receipt of application	: 03-06-2015
6.	Clarification sought for	: Rate of Tax on "Mobile Phone Batteries"
7.	Date of Personal Hearing	: Personal Hearing Not Requested
8.	Represented by	: Thiru. Bhavesh Saha

ORDER

Tvl.Samarpan Digital, Chennai- 600002 (TIN.No. 33190583539), the registered dealers in the files of Chintadripet Assessment Circle, Chennai have preferred 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 following:

Rate of Tax "**Mobile Phone Batteries**"

3.1. The issue has been examined in detail with reference to the provisions of TNVAT Act, 2006 and Rules 2007 and the relative entries regarding the commodities classified under the First and Fourth Schedule to the TNVAT Act, 2006. Section 48-A of TNVAT Act, 2006 provides for clarification on any point concerned with rate of tax for commodities.

3.2. The applicant dealer had sought for clarification regarding rate of tax on "**Mobile Phone Batteries**". Besides, there is no specific entry with description **Mobile Phone Batteries** in any of the Schedules to the TNVAT Act but there is a relative entry in S.No.9 of Part-C of First Schedule to the TNVAT Act, 2006 with the description "**Batteries and parts thereof**", which is wide enough to hold all kinds of batteries that include Mobile batteries also. Hence, it is construed that the "**Mobile Phone Batteries**" are liable to be levy a tax of 14.5% under entry in S.No.9 of Part-C of First Schedule to the TNVAT Act, 2006.

4. It is therefore clarified that the "**Mobile Phone Batteries**" are liable to tax at 14.5% as per Entry in S.No.9 of Part-C of First Schedule to the TNVAT Act, 2006.

Dated this the Twenty First day of September 2015.

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

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

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

To
Tvl.Samarpan Digital ,
No. 9D, Ritchie Street,
Radio Market, Chennai – 600 002.

Copy to:
The Assistant Commissioner (CT)
Chintadripet 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//


Additional Commissioner (PR)