

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

**ACAAR No. 40/2014-15**  
**Acts cell – II/20899/2014**

Dated: 02.12.2014

- 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. EGE Profil Ticaret Ve Sanayi Anonim Sirketi, 526, B Block, Mannur Village, Sriperumputhur Taluk, Kancheepuram-602 105.
2.	Registration Certificate No.	:	TIN: 33441668686/ CST:1125761
3.	Date of application	:	03.07.2014
4.	Date of receipt of application	:	03.07.2014
5.	Clarification sought for	:	Rate of tax on "UPVC Profiles and Accessories"
6.	Date of Personal Hearing	:	-----
7.	Represented by	:	-----

**ORDER**

Tvl. EGE Profil Ticaret Ve Sanayi Anonim Sirketi, 526, B Block, Mannur Village, Sriperumputhur Taluk, Kancheepuram-602 105, (TIN: 33441668686), the manufacturer of UPVC Profiles and Accessories, in the files of Sriperumputhur Assessment Circle, Sriperumputhur 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 for "**UPVC Profiles and Accessories.**"

3. It has already been clarified in ACAAR No.88/2013-14 (Acts Cell- II/37527/2014) dated 24.06.2014 that "UPVC Profiles and Accessories" are taxable,

- (i) **at the rate of 14.5 %, by virtue of its nature and commercial usage, under the relative Entry 24 of Part-C of First Schedule** to the TNVAT Act, 2006; and
- (ii) **at the rate of 5 %, as provided under Entry 67 of Part-B of first Schedule to the TNVAT Act, 2006, on sale as industrial input to manufacturers within the State of Tamil Nadu for use in the manufacture of UPVC doors and windows against the Certificate prescribed under Rule 6(3)(b) of TNVAT Rules 2007.**

4. Section 48-A(3) reads as extracted below:

"The order of the Authority shall be binding, -

- (i) on the applicant, who has sought for the clarification or advance ruling;
- (ii) in respect of the goods in relation to which the clarification or advance ruling was sought; and
- (iii) on all the officers working under the control of the Commissioner of Commercial Taxes".

Thus it is evident from clause (ii) of section 48-A(3), the clarification once advanced in respect of the Rate of tax for a specific commodity or a class of commodities is applicable to all those dealers who are happened to be the manufacturers, importers and traders in the line of business of such commodity or class of commodities. Since the Applicant-dealers herein also dealing in UPVC Profiles and Accessories, the clarification in ACAAR No.88/2013-14 (Acts Cell - II/37527/2014) dated 24.06.2014 is applicable to them also.

5. It is therefore reiterated that "**UPVC Profiles and Accessories**" are taxable

- (ii) **at the rate of 14.5 %, by virtue of its nature and commercial usage, under the relative Entry 24 of Part-C of First Schedule** to the TNVAT Act, 2006; and
- (ii) **at the rate of 5 %, as provided under Entry 67 of Part-B of first Schedule to the TNVAT Act, 2006, on sale as industrial input to manufacturers within the State of Tamil Nadu for**

**use in the manufacture of UPVC doors and windows against the Certificate prescribed under Rule 6(3)(b) of TNVAT Rules 2007.**

Dated this the 2<sup>nd</sup> Day of December, 2014

To

Tvl. EGE Profil Ticaret Ve Sanayi Anonim Sirketi,  
526, B Block, Mannur Village,  
Sriperumputhur Taluk,  
Kancheepuram-602 105.

Copy to:

The Assistant Commissioner (CT)  
Sriperumbudur Assessment Circle.

The Joint Commissioner (CT),  
Chennai (South) 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)