

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

ACARR NO.041/2014-15
(Acts Cell -II/21279/2014)

Dated 08.09.2014

- 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. R.P. Traders, No.70, Adam Nagar Road, Nagalkeni, Chrompet Chennai-600 044.
2.	Registration Certificate No.	:	TIN.33440886963/CST 896363
3.	Date of application	:	04.07.2014
4.	Date of receipt of application	:	07.07.2014
5.	Clarification sought for	:	Rate of tax on "Rubber Scrap"
6.	Date of Personal Hearing	:	13.08.2014
7.	Represented by	:	Thiru. A.Marimuthu (Proprietor)

ORDER

Tvl. RP Traders, No.70, Adam Nagar Road, Nagalkeni, Chrompet, Chennai-600 044 (TIN.33440886963/CST 896363), registered dealers in the file of Assistant Commissioner (CT) Thambaram - I Assessment Circle, Chennai, engaged in local purchase and sale of waste tail gate rubber scrap , Mixed scrap, Waste Rubber Scrap, waste hose scrap rubber, waste rubber, waste hose, have preferred application in Form "VV" and sought for clarification under section 48-A (1) of the TNVAT Act 2006, read with rule 12(A) of TNVAT Rules 2007.

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

Rate of tax on "**rubber scrap**"

3. The applicant dealer in Form VV has stated that he is procuring rubber scrap from automotive industries within the state of Tamilnadu and effecting sales locally. Hence, the applicant dealer has preferred the application sought for clarification in respect of rate of tax on "rubber scarp". Also they he has requested to provide personal hearing to put forth his arguments before giving clarification.

4. In this office reference in Acts Cell-II/21279/2014 dated 24.07.2014 in ACAAR 41/2014-15 a personal hearing notice was sent to the dealer applicant with request to appear for personal hearing along with required details before the Authority for Advance Ruling and Clarification on 13.08.2014 at 4.00PM at the office of the Principal Secretary / Commissioner of Commercial Taxes, Chepauk, 2nd Floor to put forth their case.

5. Accordingly the dealer applicant appeared before this forum and produced sample materials for examination by the authority.

6. The issue has been examined in detail with reference to the provisions of TNVAT Act, 2006 and Rules, 2007 as well as relevant entries under Part B of First Schedule to the TNVAT Act 2006 with reference to sample of various types of rubber scrap produced for examination.

7. Examination of samples containing waste tail gate rubber scrap , Mixed scrap, Waste Rubber Scrap, waste hose scrap rubber, waste rubber, waste hose revealed that they are "Rubber Scrap" falling under Entry 67- A (a g) of Part-B of First Schedule under TNVAT Act 2006 as scraps and waste of all kinds.

The clarification may therefore be that the rate of tax on sale of "Rubber Scrap" is 5% under Entry 67- A (a g) of Part-B of First Schedule under TNVAT Act 2006 as scraps and waste of all kinds.

Dated this the 8th Day of September, 2014.

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

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

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

To
Tvl. R.P. Traders,
No.70, Adam Nagar Road,
Nagalkeni, Chrompet
Chennai-600 044.

Copy to:
The Assistant Commissioner (CT)
Tambaram – I 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)