

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.45 to 48/2016-17

(Acts Cell-II/31545/2016)

(Acts Cell-II/31547/2016)

(Acts Cell-II/31548/2016)

(Acts Cell-II/31549/2016)

JOINT COMMISSIONER

(Computer Systems)

Dated:02.06.2017

- 8 JUN 2017

COMPUTER CENTRE

Chennai-600 049

- 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. Gnanasekaran,
Additional Commissioner (CT), (Revision Petitions)(FAC)

1	Name and address of the Applicant	:	Tvl.Usha Fire Safety Equipment (P) Ltd, (OHES Division) L-11, Sidco Industrial Estate, Villivakkam, Chennai - 600 049
2.	Registration Certificate No.	:	TIN.No. 33441321717, CST No. 695422
3.	Assessment Circle	:	Anna Nagar Assessment Circle
4.	Date of application	:	11-11-2016
5.	Date of receipt of application	:	15-11-2016
6.	Clarification sought for	:	Rate of tax on "Fire Fighting and Personal Protective Equipments Viz., Fire Extinguishers, Hydrant Accessories, Safety Shoes, Safety Gloves, Respirators " supplied to SEZ
7.	Date of Personal Hearing	:	--
8.	Represented by	:	--

ORDER

Tvl.Usha Fire Safety Equipment (P) Ltd, (OHES Division), L-11,
Sidco Industrial Estate, Villivakkam, Chennai - 600 049 (TIN.No.

33441321717), registered dealers in the files of Anna Nagar 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 **Fire Fighting and Personal Protective Equipments Viz., "Fire Extinguishers, Hydrant Accessories, Safety Shoes, Safety Gloves, Respirators" supplied to SEZ.** Since the products for which clarification is sought are similar in nature, the applications in ACAAR Nos.45 to 49/2016-17 (Acts Cell II/31545 to 31549/2016) were taken up for consideration together and a common order is passed.

2.1. The applicant-dealers have stated that they are engaged in buying and selling activities of entire range of fire fighting equipments like fire extinguishers, Hydrant accessories etc., and Industrial Safety Equipments/Personal Protective Equipments like Safety Shoes, Gloves, Respirators, eyewear etc., The applicant-dealers further stated that they are supplying the above products to manufacturing Industries, servicing industries, Software Industries setup in SEZ areas notified by the Government which are in Tamilnadu and Outside Tamilnadu. All these SEZ units re using the above product when they manufacture their goods and are demanding the applicant-dealers to supply the above product without Tax, as they are in SEZ Zone stating that the SEZ units are having exemption notification issued by the Government

2.2. The applicant dealers has requested the Authority for Clarification and Advance Ruling to clarify on

- (i) whether they can supply the fire fighting equipments and Personal protective equipments to SEZ units at Zero rate tax; and also
- (ii) whether they can use the Input Tax Credit of the Purchase of Traded goods to SEZ Units

3. Under Sec. 48-A of TNVAT Act, this committee can clarify any point concerning rate of tax of commodities only. Here, the applicants have sought clarification on the tax liability of a transaction and also on the eligibility for the adjustment of input tax credit under section 18(3) of the TNVAT Act, 2006. No clarification can be issued on the nature and tax liability of a transaction of assessees under the above Section, as it involves appreciation of facts and law involved in the transaction. Therefore, this application is not maintainable under Sec. 48-A of TNVAT Act and hence the applications are rejected as not maintainable.

Dated this the Second day of June 2017.

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

Sd/- K. Gnanasekaran,
Additional Commissioner (RP) (FAC)

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

To,
Tvl.Usha Fire Safety Equipment (P) Ltd, (OHES Division)
L-11, Sidco Industrial Estate,
Villivakkam, Chennai – 600 049

Copy to:
The Assistant Commissioner (CT)
Anna Nagar 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

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//


Commercial Tax Officer 5/6/2017