

**GOVERNMENT OF TAMILNADU  
COMMERCIAL TAXES DEPARTMENT**

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

**ACAAR No.49/2015-16**  
**Acts cell-II/19838/2015**

Dated:10.12.2015

- Present:** 1.Thiru. S.K.Prabakar, 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. South India Gravures, No.455, M.H. Road, Moolakadai, Chennai - 600 060
2.	Registration Certificate No.	:	TIN.No.33431081502 CST.691823
3.	Assessment Circle	:	Madhavaram Assessment Circle
4.	Date of application	:	19-06-2015
5.	Date of receipt of application	:	24-06-2015
6.	Clarification sought for	:	Rate of Tax on " <b>Printing Roller's</b> "
7.	Date of Personal Hearing	:	Personal Hearing not Requested
8.	Represented by	:	---

**ORDER**

Tvl. South India Gravures, No.455, M.H. Road, Moolakadai, Chennai - 600 060 (TIN.No.33431081502), registered dealers in the files of Madhavaram 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).

2.1. The applicant-dealers had stated they are manufacturing and marketing the printing rollers for gravure printing. The applicant-dealer has furnished the samples and photo plates of "Printing Rollers" along with the application. Based on this, the applicant-dealers have expressed that the "Printing Rollers" would fall under Entry in S.No.67-A(ae) of Part-B of First Schedule to the TNVAT Act, 2006. The applicant-dealers have requested accordingly for clarification in respect of tax on **"Printing Rollers"**.

3. 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.

4.1. The applicant dealers have sought for clarification on rate of tax for **"Printing Rollers" for gravure printing.**

The Entry in S.No.67-A (ae) of Part-B of First Schedule to the TNVAT Act, 2006 read as extracted below:

(ae) **Printing rollers**, *reducers blanket wash/roller wash and reatrders, pre-sensitized plat and thermal plate used in printing industry.*

The expression, "Printing rollers" employed in the sub-entry (ae) of Entry in S.No.67-A of Part-B of First Schedule is very specific to cover the printing rollers.

4.2. The 'Samples' and 'Photo plates' furnished by the applicant-dealers reveal that the products they dealt are printing rollers for use in Rotogravure printing process. **Rotogravure** is a type of intaglio printing process, which involves engraving the image onto an image carrier. One of the components in

rotogravure is the image roller, on which the printing substrate is rolled on. The rotogravure printing process is the most popular printing process used in flexible-packaging manufacturing, because of its ability to print on thin film such as polyester, OP, nylon and PE, which come in a wide range of thickness, commonly 10 to 30 micrometres. A wide range of substrates such as polyethylene, polypropylene, polyester, BOPP, etc., can be printed in the gravure press. The vast majority of gravure presses print on rolls of paper or other substrates, rather than sheet. It is therefore construed that the "Printing Rollers" for gravure printing process would fall under Entry 67-A(ae) of Part-B of First Schedule to the TNVAT Act, 2006 and thereby liable to VAT at 5%.

5. The main Entry in S.No.67-A reads, **"Goods which are sold either by the manufacturer or by the trader, namely:-"** and hence the goods enumerated under this entry do not require the Certification by the buyers of the goods to the sellers as stipulated under Rule 6(3)(b) of TNVAT Rules, 2007.

6. In view of the above discussion, this Committee clarifies that **"Printing Rollers" for gravure printing is liable to tax at 5% as per Entry 67-A (ae) of Part-B of First Schedule to the TNVAT Act, 2006 on sale by either the manufacturer or trader to any dealer who may happen to be a manufacturer or trader.**

Dated this the Tenth day of December 2015.

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

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

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

To  
Tvl. South India Gravures,  
No.455, M.H. Road,  
Moolakadai,  
Chennai – 600 060.

Copy to:  
The Assistant Commissioner (CT)  
Madhavaram Assessment Circle

The Joint Commissioner (CT),  
Chennai (North) 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 (RP)

22/8/16