

PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION AND ADVANCE RULING	
ACAAR No. 5/2014-15. (Acts Cell - II/11544/2014)	Dated 17.11.2014
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. GH Induction India (P) Ltd., DP.No.145-147 & 158-160, 12 th Main Road, SIDCO Industrial Estate, Thirumudivakkam, Chennai 600 044.
2.	Registration Certificate No. : TIN:33590884698
3.	Date of application : 07.04.2014
4.	Date of receipt of application : 07.04.2014
5.	Clarification sought for : Rate of Tax on "Induction Hardening Machines, Induction Heating Equipment, Induction Melting Equipment"
6.	Date of Personal Hearing : 01.10.2014
7.	Represented by : Thiru.P.Ramasamy, Authorized Signatory

ORDER

Tvl. GH Induction India (P) Ltd., DP.No.145-147 & 158-160, 12th Main Road, SIDCO Industrial Estate, Thirumudivakkam, Chennai-600 044. (TIN:33590884698), registered dealers in the file of Assistant Commissioner(CT) Tambaram-I, Assessment Circle, manufacturing and marketing "**Induction Hardening Machines, Induction Heating Equipment, Induction Melting Equipment**" have preferred application

in Form "VV" and sought for clarification under section 48-A of the TNVAT Act 2006.

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

Rate of tax on **"Induction Hardening Machines, Induction Heating Equipment, Induction Melting Equipment"** when sold to Department of Atomic Energy, Mumbai and Indian Railways, New Delhi.

3. The applicant dealer in their Form VV have requested to clarify the rate of tax on Inter State sale of **"Induction Hardening Machines, Induction Heating Equipment, Induction Melting Equipment"** to Department of Atomic Energy, Mumbai and Indian Railways, New Delhi.

4. The issue has been examined in detail with reference to section 2(11) (a) of TNGST Act 2006 read with Entry 25 of Part-B of 1st Schedule to TNVAT Act 2006.

5. As per section 2(11) (a) of the TNVAT Act 2006, Induction Hardening Machine, Heating and Melting Equipments are capital goods taxable at 5% under Entry 25 of Part-B of 1st Schedule to TNVAT Act 2006, if sold within the state of Tamil Nadu. Interstate sale of the above commodity is taxable at 14.5%.

6. Therefore the clarification may be that the sale of **Induction Hardening Machine, Heating and Melting Equipments are taxable at 5% under Entry 25 of Part-B of 1st Schedule to TNVAT Act 2006 as capital goods if sold within the state of Tamil Nadu. Interstate sale of the above commodity is taxable at 14.5% if sold without 'C' Forms.**

7. Dated this, the 17th day of November, 2014.

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

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

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

To
Tvl. GH Induction India (P) Ltd.,
DP.No.145-147 & 158-160,
12th Main Road,
SIDCO Industrial Estate,
Thirumudivakkam, Chennai 600 044.

Copy to

The Assistant Commissioner (CT)
Tambaram - I Assessment Circle

The Joint Commissioner (CT),
Chennai (East) 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.

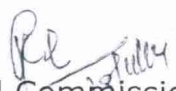
The Accountant General (Audit)-II, No.44, Greams Road, Chennai - 6.

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)