

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.51/2015-16
Acts cell-II/21059/2015

Dated:30.12.2016

- 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. Mahalingam,
Additional Commissioner (CT), (Revision Petitions)

1	Name and address of the Applicant	:	Tvl.RK ECRAN, 178/1, RK Building, Race Course, Coimbatore - 641 018
2.	Registration Certificate No.	:	TIN.No. 33111883577 CST No:729721
3.	Assessment Circle	:	Trichy Road Assessment Circle
4.	Date of application	:	---
5.	Date of receipt of application	:	06-07-2015
6.	Clarification sought for	:	Rate of tax on " Mosquito Net fixed in existing Windows and Doors "
7.	Date of Personal Hearing	:	---
8.	Represented by	:	---

ORDER

Tvl.RK ECRAN, 178/1, RK Building, Race Course, Coimbatore - 641 018 (TIN.No. 33111883577), registered dealers in the files of Trichy Road 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 **"Mosquito Net fixed in existing Windows and Doors"**.

2.1 The applicant-dealers have stated that they manufacture mosquito net with the help of various mesh (net) made of SS, Fiber glass etc., as per customer requirement. This mosquito net cannot be installed directly on the existing windows. They use plastic strips or Aluminium channels to fix mosquito net on the existing windows for convenience and long life. The applicant-dealers have contended that this mesh (net) is used for mosquito protection and it cannot be used for any other purpose.

2.2. The applicant-dealers sought for personal hearing and accordingly they were given an opportunity for personal hearing on 13/04/2016. However, the applicant-dealers did not appear for the hearing and sought adjournment. Accordingly another opportunity for the hearing was granted on 26/10/2016 but the applicant-dealers neither appeared for the hearing nor sought any adjournment. Therefore, the application is disposed of ex-parte on merits with available records, as per Rule 12-A (8) of TNVAT Rules, 2007.

3. This committee considered the above application and the documents filed along with the application carefully and examined the issue with reference to the Schedules and provisions of TNVAT Act, 2006, Rules made thereunder and notifications issued under the Act.

4.1. The applicant-dealers have contended that their product **"Mosquito Net fixed in existing Windows and Doors"** may be classifiable under Item No.55-A of IV Schedule "Mosquito Nets of all kinds" and hence exempt from tax liability.

4.2. The mosquito net fixed by the applicant dealers in existing windows and doors are screens which prevent the entry of mosquitos and other insects in the building. Mosquito net mentioned in Entry 55-A of Fourth Schedule to TNVAT Act, 2006 is an enclosure provided to human beings to prevent them from mosquitos. The mosquito screens dealt by the applicant dealers cannot be treated as mosquito nets falling under the above Entry. Since the mosquito screen dealt by the applicants are not

specifically mentioned in any of the Entries of the Schedule to TNVAT Act, the goods would fall under the residuary Entry 69 of Part-C of First Schedule to TNVAT Act, attracting the rate of tax at 14.5%.

5. In view of the above discussion, this committee clarifies that **"Mosquito Net fixed in existing Windows and Doors" are liable to tax at 14.5% as a residuary item falling under Entry-69 of Part-C of First Schedule to the TNVAT Act, 2006.**

Dated this the Thirtieth day of December 2016.

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

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

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

To
Tvl.RK ECRAN,
178/1, RK Building, Race Course,
Coimbatore - 641 018

Copy to:
The Assistant Commissioner (CT)
Trichy Road Assessment Circle

The Joint Commissioner (CT),
Coimbatore 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//

U. J. Narayan
U. J. Narayan
Commercial Tax Officer