

PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION AND ADVANCE RULING		
ACAAR No.054/ 2014-15. (Acts Cell – II/24906/2014)		Dated 16.12.2014
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. Modine Thermal Systems Pvt. Ltd. Phase-II, K-7, SIPCOT Industrial Park, Sriperumpudur. Chennai.
2.	Registration Certificate No.	: TIN: 33531122575 / CST:869292
3.	Date of application	: 06.08.2014
4.	Date of receipt of application	: 06.08.2014
5.	Clarification sought for	: Rate of Tax on "Combined Harvester Radiator"
6.	Date of Personal Hearing	: 21.10.2014
7.	Represented by	: Thiru. B.Jambunathan, Chartered Accountant and Authorized Representative

ORDER

Tvl. Modine Thermal Systems Pvt. Ltd., at Phase-II, K-7, SIPCOT Industrial Park, Sriperumpudur, (TIN: 33731643549), the registered dealers in the files of Sriperumpudur Assessment Circle, manufacturer of Combined Harvester Radiator, have preferred application in Form 'VV' and sought clarification under Section 48-A (1) of the TNVAT Act, 2006, read with Rule 12-A of TNVAT Rules, 2007.

2. The applicant-dealers have sought for clarification concerned with the rate of tax on "**Combined Harvester Radiator**".

3. The applicant-dealers have sought for personal hearing. The Authority for Clarification and Advance Ruling has provided the opportunity of personal hearing on 21.10.2014. The applicant-dealers and its Authorized Representative were informed both in writing and through e-mail to appear before the Authority on 21.10.2014. Thiru.B.Jambunathan, the Chartered Accountant and Authorized Representative of the applicant-dealers has appeared before the Authority and represented the applicant-dealers on 21.10.2014 and placed his arguments for and on behalf of the applicant-dealers.

4. The applicant-dealers have stated that they are manufacturers of Combined Harvester Radiator which a specially designed radiator for use in Harvester Machines, and cannot be used in other commercial vehicles. Though functions are the same, the design and dimension cannot suit the Commercial Vehicles. The Authorized Representative has pointed out that the Combine Harvesters fall under Central Excise Tariff Code 8433 51 00 and Radiators for Combine Harvesters would fall as "Parts" under Central Excise Tariff Code 8433 90 00. The Radiators for Combined Harvesters are therefore classifiable under Entry 140 of Part-B of First Schedule to the TNVAT Act, 2006. It is prayed that the rate of tax for Combined Harvester Radiator may accordingly be clarified.

5.1. The issue has been examined in detail with reference to the provisions of TNVAT Act, 2006 and Rules, 2007 and the relative entries in both first and Fourth Schedules 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.

5.2. The applicant-dealers have sought for clarification regarding rate of tax on "**Combined Harvester Radiator**".

6. The First Schedule to the TNVAT act, 2006 reveals the relative Entry 140 in Part-b, which reads as under:

140. (i) Tractors of all kinds (excluding crawler tractors), and articles (excluding batteries) adapted for use, generally as parts an accessories of tractors and tools and implements used therewith,

(ii) Trailers of tractors therewith,

iii) Power tillers, threshers, **combined harvesters** and transplanter and

(iv) attachments and parts of (i), (ii) & (iii).

The Combined Harvester Radiator, since specially designed for use in Combined Harvester Machines and cannot be used in other commercial vehicles, would fall under Sub-entry (iv) of the Entry 140 of Part-B of First Schedule to the Act, read with the subentry (iii) of the same; and attracts therefore the tax at 5 % as being a part of Combined Harvester.

7. The clarification is therefore that the "**Combined Harvester Radiator**", since specially designed for use in Combined Harvester Machines, **is taxable @ 5 % under Sub-entry (iv) of the Entry 140 of Part-B as being a part of "Combined Harvester" falling under Sub-entry (iii) of Entry 140 of Part-B of First Schedule to the TNVAT Act, 2006.**

Dated this, the 16th day of December, 2014.

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

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

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

To

Tvl. Modine Thermal Systems Pvt. Ltd.
Phase-II, K-7, SIPCOT Industrial Park,
Sriperumpudur.
Chennai.

Copy to:

The Assistant Commissioner (CT)
Sriperumpudur 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.

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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)