

**GOVERNMENT OF TAMILNADU  
COMMERCIAL TAXES DEPARTMENT**

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

**ACAAR No.55/2016-17**  
**Acts cell-II/34699/2016**

Dated:07.02.2017

- 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.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	:	--
5.	Date of receipt of application	:	19-12-2016
6.	Clarification sought for	:	Rate of tax on " <b>Printing Rollers</b> "
7.	Date of Personal Hearing	:	12-01-2017
8.	Represented by	:	Thiru. A. Ashok kumar, Partner

**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) on the rate of tax applicable on "**Printing Rollers**".

2.1. The applicant-dealers sought for personal hearing and accordingly they were heard on 12.01.2017. Thiru. A. Ashok kumar, Partner of the firm appeared for the hearing and filed written statement along with documentary evidences.

2.2. The applicant-dealers have stated that they deal with Roto Gravue printing rollers, which fall under Entry-67-A (ae) of Part-B of First Schedule to the TNVAT Act, 2006. They have sought clarification on the rate of tax applicable on "**Printing Rollers**" when sold interstate with C form and without C form.

3.1. 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. The contentions raised by the Partner of the firm at the time of hearing were also considered.

3.2. Entry 67-A (ae) of Part-B of First Schedule to the TNVAT Act, 2006 reads as follows:

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

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. Hence the "Printing Rollers" dealt by them 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%. Since the goods fall under Entry 67-A of Part-B of First Schedule to TNVAT Act, 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.

3.3. The tax on Inter-State sale of the product covered by Form-C would attract CST liability at 2% under Sec. 8(1) of CST Act, 1956 and if the inter-State sale is not covered by Form-C, the local rate of 5% is applicable under Sec. 8(2) of CST Act, 1956.

4. In view of the above discussion, it is clarified that "printing rollers" dealt by the applicant dealers is liable to VAT at 5% under Entry 67-A (ae) of Part-B of First Schedule to the TNVAT Act, 2006 if sold within the State, without the condition of certification by the



buyers of the goods to the sellers as stipulated under Rule 6(3)(b) of TNVAT Rules, 2007. Inter-State sale of the "printing rollers" covered by Form-C would attract CST liability at 2% under Sec. 8(1) of CST Act, 1956 and if the inter-State sale is not covered by Form-C, the local rate of 5% is applicable under Sec. 8(2) of CST Act, 1956.

Dated this the Seventh day of February 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.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//

  
Commercial Tax Officer