

**GOVERNMENT OF TAMILNADU  
COMMERCIAL TAXES DEPARTMENT**

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

**ACAAR No.59/2015-2016**  
**Acts cell-II/24984/2015**

Dated:28.06.2018

- Present:**
1. Dr.T.V. Somanathan, I.A.S.,  
Additional Chief Secreary / Commissioner of Commercial Taxes.
  2. Thiru M. Parameswaran,  
Additional Commissioner, (Public Relations)(FAC)
  3. Dr. C. Palani,  
Additional Commissioner, (Revision Petitions)(FAC)

1	Name and address of the Applicant	:	Tvl. King Gold Covering., Old No.7, New No.17, Goodpet Pallam,1 <sup>st</sup> Street, Kosepet, Chennai – 600 012
2.	Registration Certificate No.	:	TIN.No.33290484156 CST.1063044
3.	Assessment Circle	:	Choolai Assessment Circle
4.	Date of application	:	10-08-2015
5.	Date of receipt of application	:	10-08-2015
6.	Clarification sought for	:	Rate of Tax on " <b>Art Metal Ware (Handicraft) (Statue of God Covering Plate)</b> "
7.	Date of Personal Hearing	:	---
8.	Represented by	:	---

**ORDER**

Tvl. King Gold Covering., Old No.7, New No.17, Goodpet Pallam,1<sup>st</sup> Street, Kosepet, Chennai – 600 012 (TIN 33290484156), registered dealer in the files of Choolai 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 the Tamil Nadu Value Added Tax Rules, 2007 (TNVAT Rules, 2007).

2.1. The applicant-dealer have sought for clarification on the rate of tax on "**Art Metal Ware (Handicraft) (Statue of God Covering Plate)**". The applicant-dealers have stated that they are engaged in making of covering plate for god statue, which are known as 'Ornaments for God' in commercial parlance.

2.2. In order to support the claim, the applicant-dealer has attached an Artisan photo identity card issued by the Office of Development Commissioner – Handicrafts (Ministry of Textiles) stating the class of category of Craft practised by him as '**Art metal ware**'. The applicant-dealers also enclosed a certificate issued by the Department of Industries and Commerce, Government of Tamilnadu stating that the items of manufacture by them are "Jewellery Ornaments on Job Work Only".

3. The issue has been examined in detail with reference to the provisions of the TNVAT Act, 2006 and TNVAT Rules, 2007 and the related entries in all the Schedules to the TNVAT Act 2006. Section 48-A of the TNVAT Act, 2006 provides for clarification on any point concerned with rate of tax for commodities.

4. The "Art Metal Ware" is enumerated as 'Sheet metal crafts' in S.No.5 in the booklet "**List of Handicrafts of Tamilnadu**" published by the Development Commissioner (Handicrafts) (Southern Region), Ministry of Textiles, Government of India.

5. Craft :	<b>Sheet metal crafts (Brass/Silver/Copper/Aluminium, etc.)</b> Silver artistic "Kavasam" or "Angi" for Deity & for wooden vaganas & other Accessories Artistic Metal vases, flower vases, trays, table artwares, wall hangings, etc.,
Product Cluster	Kumbakonam, Karaikudi, Chettinadu, Sivaganga, Madurai, Chennai, Thanjavur, Rasipuram, Tirunelveli.

5. In the general illustrative list of Handicrafts of India, under the heading Metal wares: Silverware, bidri, filigree, brassware and copperware, bronze castings are included. Arts engraved on these types of plates to form God covering plates also fall under the category of "Handicrafts". "Handicrafts" fall under Entry 40 of Part-B of Fourth Schedule to TNVAT Act and exempted from VAT liability.

6. Hence, it is clarified that "**Art Metal Ware (Handicraft) (Statue of God Covering Plate)**" fall under the category of Handicrafts is exempt from tax under entry 40 of Part-B of fourth schedule to the TNVAT Act, 2006.

Dated this the Twenty-Eighth day of June 2018.

Sd/- M. Parameswaran,  
Additional Commissioner (PR)(FAC)

Sd/- C. Palani,  
Additional Commissioner (RP) (FAC)

Sd/- T.V. Somanathan,  
Additional Chief Secretary/  
Commissioner of Commercial Taxes

To

Tvl. King Gold Covering.,  
Old No.7, New No.17, Goodpet Pallam,  
1<sup>st</sup> Street, Kosepet,  
Chennai – 600 012.

Copy to:  
The Assistant Commissioner (ST),  
Choolai Assessment Circle.

The Joint Commissioner (ST),  
Chennai (Central) 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 (ST) including Enforcement, LTU, MOU and ISIC.

All Deputy Commissioners (ST), 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//

  
State Tax Officer 29/06/18