

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.61/2015-16
Acts cell-II/25648/2015

Dated: 25.04.2018

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

1.	Name and address of the Applicant	:	Tvl. Subam Paradise, 4/119, Saradha College Road, Fair Lands, Salem – 636 016
2.	Registration Certificate No.	:	TIN:33672842890/ CST:781422
3.	Assessment Circle	:	Arisipalayam Assessment Circle
4.	Date of application	:	06-08-2015
5.	Date of receipt of application	:	17-08-2015
6.	Clarification sought for	:	Rate of Tax on "Tanjavur Arts Painting"
7.	Date of Personal Hearing	:	--
8.	Represented by	:	--

ORDER

Tvl. Subam Paradise, 4/119, Saradha College Road, Fair Lands, Salem – 636 016 (TIN: 33672842890), the registered dealers in the files of Arisipalayam 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).

2. The applicant-dealers have requested the Authority for clarification on the rate of tax on **Tanjavur Arts Painting**.

3. The issue has been examined in detail with reference to the provisions of TNVAT Act, 2006 and Rules 2007 and the related entries regarding the commodities classified under the First and Fourth Schedule 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.

4.1. **Thanjore Arts painting** dealt by the applicant-dealers are a unique painting made by Gem-set technique' where sparkling stones (Precious and semi-Precious) and gilded gold leaves were extensively employed to create a comprehensive **canvas portraying**, round shaped figures and all around eyes in glorification of presiding deities like Lord Krishna and others. Thanjavur paintings are painted with a purpose and have a religious leaning and the secular art is restricted and limited to the portrait of kings and patrons. The composition of the Thanjavur painting is highly stylized with strict observance of iconography giving no room for innovation and experimentation. On the whole an aesthetic rigidity and ergonomic appeal marked the passage of Thanjavur paintings for more than three hundred years of life of Thanjavur painting.

4.2. The "Thanjavur paintings" are enumerated in S.No 8 (at Page -2) in the booklet "**List of Handicrafts of Tamilnadu**" published by the Development Commissioner (Handicrafts) (Southern Region), Ministry of Textiles, Government of India.

8. Craft :	Traditional Tanjore Paintings including Glass Painting, Stained Glass Painting of Religious subjects and Floral Designs.
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The commodity "Handicrafts" fall under Entry 40 of Part-B of Fourth Schedule to TNVAT Act and exempted from Value Added Tax liability.

5. In view of the above, it is clarified that "**Tanjavur Arts Painting**" dealt by the applicant-dealer is eligible for exemption under Entry 40 of Part-B of Fourth Schedule to the TNVAT Act, 2006.

Dated this the twenty fifty day of April 2018.

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

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

Sd/- Dr. T.V. Somanathan,
Principal Secretary/
Commissioner of Commercial Taxes

To
Tvl. Subam Paradise,
No. 4/119, Sarada College Road,
Fair Lands, Salem- 636 016.

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

The Joint Commissioner (ST),
Salem 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//

[Handwritten Signature]
State Tax Officer
26/04/18