

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.64/2015-16
Acts cell-II/26987/2015

Dated:30.12.2015

- Present:** 1.Thiru. S.K.Prabakar, 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. Impec Filters Pvt. Ltd., Plot No. 2A, Arjun Nagar, Near Kannan Theatre, Off Cholambedu Road, S.M. Nagar Post, Thirumullaivoyal, Chennai - 600062. |
| 2. | Registration Certificate No. | : | TIN.No.33151349473 CST. 1014288 |
| 3. | Assessment Circle | : | Thiruverkadu Assessment Circle, Chennai (South) Division |
| 4. | Date of application | : | 21.08.2015 |
| 5. | Date of receipt of application | : | 27.08.2015 |
| 6. | Clarification sought for | : | Rate of Tax on " Air Filters & Filtration Equipment's viz., Pre Filter, Fine Filters, HEPA Filters and Fan Filters " |
| 7. | Date of Personal Hearing | : | 28.09.2015 |
| 8. | Represented by | : | Thiru. N. Ramanan, Director (Impec Filters Pvt. Ltd) |

ORDER

Tvl. Impec Filters Pvt. Ltd., Chennai - 600 062 (TIN. No. 33151349473), registered dealers in the files of Thiruverkadu Assessment

Circle, Chennai (South) Division 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.

2.1. The applicant-dealers have sought for clarification on the following:

Rate of Tax on "**Air Filters & Filtration Equipment's viz., Pre Filter, Fine Filters, HEPA Filters and Fan Filters**"

2.2. The applicant-dealer stated that they were engaged in manufacturing of various types of air filtration products for HVAC, Industrial & Clean Room applications. The various products that the applicant-dealer manufactures are the Pre Filter, Fine Filters, HEPA Filters and Fan Filters unit.

3.1. The issue has been examined in detail with reference to the provisions of TNVAT Act, 2006 and Rules 2007 and the relative 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.

3.2. The applicant-dealers have sought for a personal hearing. The Authority for Clarification and Advance Ruling have convened a meeting for hearing on 28.09.2015 at 03.00 PM and the applicant-dealers were informed in writing to appear before the Authority on the above said date. Thiru. N. Ramanan, Director (Impec Filters Pvt. Ltd) has represented the Company before the Authority on 28.09.2015 and placed the facts relating to the clarification requested. The authorized representative for the applicant-dealers has reflected the grounds as given in the annexure to the application.

4. The applicant dealer had sought for clarification regarding rate of tax on "**Air Filters viz., Pre Filter, Fine Filters, HEPA Filters and Fan**

Filters". The brochure furnished by the applicant-dealer is found to fall within the ambit of the expressions "Filters (Fabric filters, bag filters, vacuum filters and particle Analyser's" employed as in the Entry in S.No.104 (iii) with the description "Air Pollution Equipment" in Part-B of First Schedule to the TNVAT Act, 2006 and are liable to tax at 5%.

5. It is therefore clarified that the **"Air Filters & Filtration Equipment's viz., Pre Filter, Fine Filters, HEPA Filters and Fan Filters" are liable to tax @ 5% under Entry 104 (iii) of Part-B of First Schedule to the TNVAT Act, 2006.**

Dated this the 30th day of December 2015.

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

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

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

To
Tvl. Impec Filters Pvt. Ltd.,
Plot No. 2A, Arjun Nagar,
Near Kannan Theatre, Off Cholambedu Road,
S.M. Nagar Post, Thirumullaivoyal,
Chennai – 600062.

Copy to:
The Assistant Commissioner (CT)
Thiruverkadu 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.

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//

 22/8/16.
Additional Commissioner (RP)