

PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION AND ADVANCE RULING			
<u>ACAAR No. 74/2014-15.</u> <u>(Acts Cell – II/29142/2014)</u>		Dated 03.11.2014	
<u>Present:</u>	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. Sarvam Safety Equipment (P) Ltd., L-11, SIDCO Industrial Estate, Villivakkam, Chennai – 600 049.
2.	Registration Certificate No.	:	TIN: 33521369688
3.	Date of application	:	16.09.2014
4.	Date of receipt of application	:	16.09.2014
5.	Clarification sought for	:	Rate of Tax on "Industrial Safety Equipments"
6.	Date of Personal Hearing	:	--
7.	Represented by	:	Thiru. D.Suvathiraj, Authorised Signatory.

ORDER

Tvl. Sarvam Safety Equipment (P) Ltd., L-11, SIDCO Industrial Estate, Villivakkam, Chennai – 600 049.(TIN:33521369688), registered dealers in the file of Assistant Commissioner(CT) Villivakkam, Assessment Circle, manufacturing and marketing "**Industrial Safety Equipments**" have preferred application in Form "VV" and sought for clarification under section 48-A of the TNVAT Act 2006.

2. The applicant-dealer sought for clarification on the following:-

Rate of tax on "Industrial Safety Equipments"

The applicant dealer in their Form VV have requested to clarify the rate of tax on sale of "Industrial Safety Equipments" which are manufactured and sold locally. The applicant dealer has not requested personal hearing in this case.

The issue has been examined in detail with reference to the entries found in Part A, B and C of First Schedule to the TNVAT Act 2006. No specific Entry with the description "Industrial Safety Equipments" is found place in part A and part B of 1st schedule and hence "Industrial Safety Equipments" is an un-classified item falling under Entry 69 of Part "C" of First Schedule to TNVAT Act 2006 taxable @ 14.5%.

Therefore the clarification may be that "Industrial Safety Equipments" is taxable at 14.5% under Entry 69 of Part "C" of First Schedule to TNVAT Act 2006.

Dated this, the 3rd day of November, 2014.

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

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

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

To

Tvl. Sarvam Safety Equipment (P) Ltd.,
L-11, SIDCO Industrial Estate,
Villivakkam,
Chennai – 600 049.

Copy to:

The Assistant Commissioner (CT)
Villivakkam Assessment Circle

The Joint Commissioner (CT),
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 (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.

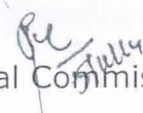
The Accountant General (Audit)-II, No.44, Greams Road, Chennai – 6.

The Additional Commissioners, Deputy Commissioners, Assistant Commissioners,
Commercial Tax Officers in CCT's Office.

Personal Clerk to the CCT.

Stock File3 / Acts Cell-II / Spare – 5.

//Forwarded/By order//


Additional Commissioner (PR)