

**GOVERNMENT OF TAMILNADU  
COMMERCIAL TAXES DEPARTMENT**

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

**ACAAR No.85/2015-16**  
**Acts cell-II/32476/2015**

Dated: 03.05.2018

- 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 Sakthi Plastics, No. 14, Ramanathan Street, Gandhi Nagar, Nagalkeni, Chennai- 600 044.
2.	Registration Certificate No.	:	TIN No. 33310887180 CST:1053018
3.	Assessment Circle	:	Pammal Assessment Circle. Chennai.
4.	Date of application	:	20.10.2015
5.	Date of receipt of application	:	20.10.2015
6.	Clarification sought for	:	Rate of tax on " <b>Plastic Film Roll</b> ".
7.	Date of Personal Hearing	:	--
8.	Represented by	:	--

**ORDER**

Tvl. Sakthi Plastics, No. 14, Ramanathan Street, Gandhi Nagar, Nagalkeni, Chennai- 600 044 have preferred an 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 sought for clarification on the rate of tax on "**Plastic Film Roll**". They have stated that they are

purchasing plastic film roll for baggage wrapping at Airport, Railway Station using wrapping machine which involves labour support.

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 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. Item No. 13 of the Notification No.II(1)CTR/12(R-20)/2011 published in G.O. Ms. No. 78, Commercial Taxes and Registration (B2) Dept., dated 11<sup>th</sup> July 2011 that reduced the rate of tax applicable on the goods enumerated thereunder to 5%, reads as follows:-

"All plastic goods other than doors, windows, frames, profiles, automobile, industrial and sanitary items".

4.2 "Plastic Film Roll" dealt by the applicant-dealers is a plastic product made of PVC resin used for wrapping the baggage at Air Port and Railway Station and this product would not fall under the classification of "doors, windows, frames, profiles, automobile, industrial and sanitary items" that have been excluded in the above notification for the purpose of application of reduced rate of tax on plastic products.

4. Hence, it is clarified that **"Plastic Film Roll" is eligible to be classified as plastic goods and liable at the reduced rate of 5% tax, vide Item No. 13 in Notification No. II(1)CTR/12(R-20)/2011 published in G.O. Ms. No. 78, Commercial Taxes and Registration (B2) Department, dated 11<sup>th</sup> July 2011."**

Dated this the third day of May 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 Sakthi Plastics,  
No. 14, Ramanathan Street,  
Gandhi Nagar,  
Nagalkeni, Chennai- 600 044.

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

The Joint Commissioner (ST),  
Chennai (East) 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.

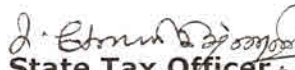
The Additional Commissionersc, Deputy Commissioners, Assistant

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** 24/05/18  
24/05/18