

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

ACAAR No.93/ 2013-14.
Acts cell-II/38709/2013

Dated 02.09.2014

- Present:**
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. SpaceX Furniture Private Limited, No.1/150 , Kundrathur Main Road, Kovur, Chennai- 600 128
2.	Registration Certificate No.	:	TIN:33361668827/CST:1125918
3.	Date of application	:	01.12.2013
4.	Date of receipt of application	:	20.12.2013
5.	Clarification sought for	:	Rate of Tax on 'All Purpose Foldable Table (Table Mate)'
6.	Date of Personal Hearing	:	28.05.2014
7.	Represented by	:	Thiru. A.R.Somasundaram, Company Secretary & Authorized Representative

ORDER

Tvl. SpaceX Furniture Private Limited, No.1/150, Kundrathur Main Road, Kovur, Chennai- 600 128 (TIN:33361668827), the registered dealers in the files of Sriperumpudur assessment circle, Chennai, 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. The applicant-dealers have sought for clarification on the following:

Rate of tax on "**All Purpose Foldable Table (Table Mate)**"

3.1. The applicant-dealers have sought for personal hearing. The Authority for Clarification and Advance Ruling have convened a meeting for hearing on 28.05.2014 and the applicant-dealers were informed in writing to appear before the Authority on 28.05.2014. Thiru. A.R.Somasundaram, Company Secretary & Authorized Representative has represented the Company before the Authority on 28.05.2014 and placed the facts relating to the clarification requested. The learned Authorized Representative for the applicant-dealers has reflected the grounds as given in the annexure to the application.

3.2. The applicant-dealers have stated that they are manufacturers of All Purpose Foldable Table (Table Mate), which consists of Plastic Top with supporting Steel Angles. The applicant-dealers have furnished the brochure of their aforesaid product, which reveals the technical details and the procedure to be followed in assembling the said Table Mate-II. The Authorized Representative of the Applicant-dealers has explained the multi-purpose usage of their All Purpose Foldable Table (Table Mate) and pleaded that the appropriate rate of tax may be clarified on their product, All Purpose Foldable Table (Table Mate).

4.1. The issue has been examined in detail with reference to the provisions of TNVAT Act, 2006 and Rules, 2007 and the entries under Parts A and B of First and Fourth Schedules to the TNVAT act, 2006. The Clarification is given accordingly as under:-

4.2. Section 48-A of TNVAT Act, 2006 provides for clarification on any point concerned with rate of tax for commodities.

4.3. The applicant-dealers have sought for clarification regarding rate of tax on 'All Purpose Foldable Table (Table Mate).

5. No specific entry is seen in respect of "Steel or Wooden or Plastic Furniture or Furniture of all kinds". The product "All Purpose Foldable Table (Table Mate) is eligible to be classified as furniture. It may be used for dining, writing and placing the Laptop computers as it is stretchable to the desired height and foldable with the aid of cross steel angles. Since there is no Specific Entry with reference to the furniture of any kind in any of the Parts of First Schedule to the Act, 2006, it is construed that the furniture would fall under the residual Entry 69 of Part-C of the First Schedule, as unclassified goods. The "All Purpose Foldable Table (Table Mate)" manufactured and marketed by the applicant-dealers, being eligible to be classified as furniture, falling under Entry 69 of Part-C of First Schedule to the TNVAT Act, 2006, as

being an item not classified in any of the schedules to the Act, attracts the levy of tax at the rate of 14.5 %.

6. The clarification is therefore that "**All Purpose Foldable Table (Table Mate)**", is a kind of Furniture taxable at **14.5 % under Entry 69 of Part-C of First Schedule to the TNVAT Act, 2006**, as being a commodity not classified in any of the Schedules to the TNVAT Act, 2006.

Dated this, the 2nd day of September 2014.

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

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

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

To
TVI. SPACEX FURNITURE PRIVATE LIMITED,
No.1/150 , Kundrathur Main Road,
Kovur, Chennai- 600 128

Copy to:
The Assistant Commissioner (CT)
Sriperumbudur 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 File3 / Acts Cell-II / Spare - 5.

//Forwarded/By order//


Additional Commissioner (PR)