

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

ACAAR No.97/ 2014-15.
Acts cell-I/35843/2014

Dated.17.04.2015

- 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.Creative Peripherals Private Limited, Old No.26/2, New No.51, West Coovam River, Chintraaripet, Chennai 600 002. |
| 2. | Registration Certificate No. | : | TIN.No.33761664048 |
| 3. | Date of application | : | 24.11.2014 |
| 4. | Date of receipt of application | : | 24.11.2014 |
| 5. | Clarification sought for | : | Rate of Tax on Micro SD Card with Adapter. |
| 6. | Date of Personal Hearing | : | Personal hearing not requested. |
| 7. | Represented by | : | |

ORDER

Tvl. Creative Peripherals Private Limited, Old No.26/2, New No.51, West Coovam River, Chintraaripet, Chennai 600 002 are registered dealers in the file of Assistant Commissioner, Oragadam 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 sale of Micro SD Card with Adapter".

The applicant dealer in their Form VV have requested to clarify the rate of tax on sale of Rate of Tax on Micro SD Card with Adapter. The applicant dealer has not requested personal hearing in this case.

The issue has been examined in detail with reference to the entry 68 (24) of Part-B of First Schedule to the TNVAT Act 2006.

Micro SD Cards are memory cards for storage of digital data for Information Technology products, which are IT Products falling under entry 68 (24) of Part-B of First Schedule to the TNVAT Act 2006 taxable at 5%.

Dated this the 17th day of April 2015.

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

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

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

To

Tvl.Creative Peripherals Private Limited,
Old No.26/2, New No.51,
West Coovam River,
Chintraaripet,
Chennai 600 002.

Copy to:

The Assistant Commissioner (CT)
Oragadam 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)