

**GOVERNMENT OF TAMIL NADU  
COMMERCIAL TAXES DEPARTMENT**

**PROCEEDINGS OF THE  
AUTHORITY FOR CLARIFICATION AND ADVANCE RULING**  
(Under Section 48-A of TNVAT Act, 2006)

**Present: 1. Dr. K. Manivasan, I.A.S.,  
Commissioner of Commercial Taxes,  
2. Thiru. R. Chandramohan, M.A.,  
Additional Commissioner (PR)  
3. Thiru. B. Gnanasekar, M.A.,  
Additional Commissioner (RP)**

\* \* \* \* \*

**A.C.A.A.R 43/ 2011-12**  
**D.Dis.Acts Cell II/7656/2012**

**Dated 25.07.2012**

Ref: Application of Tvl.Sony India Pvt. Ltd., No.14/43, Haddows Road, Nungambakkam, Chennai-600 034, dated Nil.

**ORDER**

Tvl.Sony India Pvt. Ltd., No.14/43, Haddows Road, Nungambakkam, Chennai-600 034, (TIN: 3365046135) have filed an application and sought clarification under Section 48-A of TNVAT Act, 2006, read with Rule 12-A of TNVAT Rules, 2007.

2. They have sought clarification on the following item in column 4 of Form 'VV':

**“Unrecorded Magnetic Tapes [i.e., ½  
inch(12.65mm) video magnetic tape]”.**

3. The issue has been examined in detail with reference to the provisions of TNVAT Act and Rules, and ruling is given.

4. The Tamil Nadu Value Added Tax (Second Amendment) Act, 2011 came into force on 27.09.2011, inserting a new section 48-A for the constitution of a State Level Authority for Clarification and Advance Ruling to clarify any point concerning the rate of tax.

5. The applicants have sought clarification on the rate of tax on

**“Unrecorded Magnetic Tapes [i.e., ½ inch (12.65mm) video magnetic tape]”.**

6. The digital betacam magnetic tapes are designed for long term tape compatibility. It is the most compact professional digital video recording media, with cobalt advanced evaporated coating with DLC (Diamond Like Carbon) protective layer delivering high output plus high reliability. It is specially designed to minimize dimensional alteration shrinkage of the tape overtime, thereby achieving high-precision tracking for accurate play back. It is also used as a stable storage of valuable programmes produced at broadcasting stations. The digital betacam format features coefficient recording technology for digital component recording on ½ inch tape. Accordingly the applicant has stated that the product, “unrecorded magnetic tape” falls under Entry 68(5)(b) of Part B of the First Schedule to the TNVAT Act 2006.

7. Entry 68 of Part-B to First Schedule reads as follows:

**“Information Technology Products as notified by the Government.”**

8. In accordance with the said Entry, Government have notified 30 products as information Technology Products in notification No.II(1)/CTR/(a-6)2007, dated 01.01.2007. The exhaustive list of IT products under the said Entry, however does not contain “Unrecorded Magnetic Tapes” of the description given by the applicant. In other words Government have not notified “Unrecorded Magnetic Tapes” as IT Product.

9. Entry 69 of Part C to First Schedule reads as follows:

**“Any other goods, not specified in any of the schedules”**

10. As there is no specific entry for “Unrecorded Magnetic Tapes” in any of the Schedules, “Unrecorded Magnetic Tapes” are considered as unclassified goods.

11. The ruling is therefore that "**Unrecorded Magnetic Tapes**" are unclassified goods taxable at 14.5% under Entry 69 of Part-C of the First Schedule to the TNVAT Act 2006.

Sd/- R. Chandramohan  
Additional Commissioner (PR)

Sd/- B. Gnanasekar  
Additional Commissioner(RP)

Sd/- K. Manivasan  
Commissioner of Commercial Taxes

To  
Tvl. Sony India Pvt. Ltd.,  
No.14/43, Haddows Road,  
Nungambakkam,  
Chennai-600 034

Copy to:  
Deputy Commissioner (CT)  
Large Tax Payers Unit IV,  
Chennai 600 004.

The Joint Commissioner (CS)

**To host in Department Website**

The Secretary to Government, Commercial Taxes and Registration  
Department , Secretariat, 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 Joint Commissioner (CT), Large Tax Payers Unit , Chennai-4.

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..

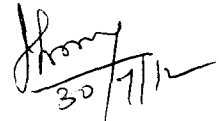
The Accountant General (Audit)-II, No.44 , Greams Road, Chennai-6.

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

Personal Clerk to the CCT

Stock file / Acts Cell II / Spare-5

//forwarded by order//



Commercial Tax Officer