

**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 50/ 2012-13
D.Dis.Acts Cell II/24611/2012

Dated 25.10.2012

Ref: Application of Tvl.Trendz Paper and Stationers (India) Private Limited, No.11/1, E.V.K. Sampath Road, 1st Floor, Vepery, Chennai – 600 007. Dated Nil.

ORDER

Tvl.Trendz Paper and Stationers (India) Private Limited, No.11/1, E.V.K.Sampath Road, 1st Floor, Vepery, Chennai-600 007 (TIN: 33280381196) have filed an application seeking clarification under Section 48-A of the TNVAT Act, 2006, read with rule 12-A of the TNVAT Rules, 2007.

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

- a) Mini Cutter Blade**
- b) Binder Clips**
- c) Push Pins**

3. The issue has been examined in detail with reference to the provisions of the TNVAT Act, 2006 and Rules, and clarification is given as under:

4. The applicant sought clarification on the rate of tax on the following:-

- "a) Mini Cutter Blade**
- b) Binder Clips**
- c) Push Pins**

5. Note (2) to Form VV specifically mentions that separate application should be filed for each goods, whereas the applicant has sought clarification for 3 items in a single application.

6. The Authority therefore decides to issue clarification on the rate of tax on "Mini Cutter Blade", the first commodity given in column 4 of Form VV.

7. There is no specific entry for "**Mini Cutter Blades**" in any of the Schedules.

8. Entry 69 of Part C of the First Schedule reads as follows:
"Any other goods not specified in any of the Schedules"

9. "Mini Cutter Blade" fits into the description given under Entry 69 of Part C of the First Schedule.


10. The clarification, therefore, is that "**Mini Cutter Blade**" is an unclassified item taxable at 14.5% under Entry 69 of Part C of the First Schedule to the TNVAT Act, 2006.

Sd/- R. Chandramohan Sd/- B. Gnanasekaran Sd/- Dr.K. Manivasan
Additional Commissioner (PR) Additional Commissioner (RP) Commissioner of Commercial Taxes

To
Tvl.Trendz Paper and Stationers (India) Private Limited,
No.11/1, E.V.K. Sampath Road,
1st Floor, Vepery,
Chennai – 600 007

Copy to:
The Assistant Commissioner (CT)
Vepery Assessment Circle.
The Joint Commissioner (CT), Chennai (Central) Division.
The Joint Commissioner (CS)
To host in the Department Website
The 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 / Act Cell II / Spare – 5.

// forwarded by order //


Commercial Tax Officer.