

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. E. Rathinasamy, M.Sc., B.L.,
Additional Commissioner (RP) (FAC)

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A.C.A.A.R 1/2013-14
(Acts Cell II/9596/2013)

Dated 04.10.2013

Ref: Application of Tvl. Godrej & Boyce Manufacturing Company Limited, No.1, SIDCO Industrial Estate, Ambattur, Chennai-600 098, dated 25.03.2013

Tvl. Godrej & Boyce Manufacturing Company Limited, No.1, SIDCO Industrial Estate, Ambattur, Chennai-600 098 (TIN: 33531360613) have filed an application and sought clarification under Section 48-A of the TNVAT Act, 2006 read with Rule 12-A of the TNVAT Rules, 2007.

2. The clarification was sought on the following in column 4 of Form V V:

“Steel storage systems falling under steel furniture category”

3. In the letter accompanying the application, it was stated that they manufacture steel storage systems and erect such systems at site to form the storage system as per customer requirement and charge tax at 14.5% treating them as steel furniture.

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

5. Section 48-A of the TNVAT Act, 2006 provides for clarification on any point concerning rate of tax.

6. The dealer had sought clarification on **“Steel storage systems falling under steel furniture category”**.

7. The details furnished by the dealer in the application were examined. The dealer manufactures steel storage systems for storing the materials in factories and warehouses. The components for such steel storage systems are erected at the site to form the system as per the customer's specification. From the manufacturing activities furnished by the dealer it is seen that they are manufacturing storage systems of which steel is a major component. The manufactured product is nothing but steel furniture. Irrespective of their use, the storage systems are classifiable as steel furniture only. Steel furnitures are taxable at 14.5% under Entry 69 of Part C of the First Schedule in the absence of any specific entry for steel furniture.

8. The clarification therefore is that "**Steel storage systems**" are steel furniture only taxable at 14.5% under Entry 69 of Part-C of the First Schedule to the TNVAT Act.

Sd/- R.Chandramohan
Additional Commissioner (PR)

Sd/- E. Rathinasamy
Additional Commissioner(RP)(FAC)

Sd/- Dr. K. Manivasan
for Commissioner of Commercial Taxes

To

Tvl. Godrej & Boyce Manufacturing Company Limited,
No.1, SIDCO Industrial Estate, Ambattur,
Chennai-600 098

Copy to:

The Deputy Commissioner (CT),LTU. Chennai-600 006.

The Joint Commissioner (CT), LTU. Chennai-600 006.

The Joint Commissioner (CS),

To host in the Department Website

The Secretary to Government, Commercial Taxes & Registration Dept, Chennai - 9.

All Joint Commissioners (CT) including Enforcement, LTU. MOU and ISIC.

All Deputy Commissioners (CT), Territorial, and Enforcement.

All Head of Offices (Assessment).

The State Representative, Sales Tax Appellate Tribunal, (Main Bench), Chennai - 104.

The Addl. State Representative, (AB) Chennai, Madurai and Coimbatore.

The Director, CTSTI, Grems Road, Chennai - 6.

The Chief Executive Officer, Traders Welfare Board, Chennai - 5.

The Additional Commissioners, Joint Commissioners, Deputy Commissioners, Assistant Commissioners and Commercial Tax Officers in CCT's Office.

Personal Clerk to the CCT.

Stock File3 / Act Cell II / Spare - 5.

//Forwarded by Order//


10/10/13

Commercial Tax Officer