

**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)**

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**A.C.A.A.R 10/ 2012-13
D.Dis.Acts Cell II/13564/2012**

Dated 23.07.2012

Ref: Application of Tvl. Southern Agro Engine Private Limited, No.,24A, III Phase, Industrial Estate, Guindy, Chennai – 600 032, Dated 19.04.2012.

ORDER

Tvl. Southern Agro Engine Private Limited, No.,24A, III Phase, Industrial Estate, Guindy, Chennai – 600 032 (TIN: 33974901453) 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 sought clarification on the following item in column 4 of Form 'VV':

**“Agricultural Implements of power weeder
driven by power”.**

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

4. The Tamil Nadu Value Added Tax (Second Amendment) Act, 2011 came into force on 27.09.2011, by 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 applicant sought clarification on the rate of tax on

**“Agricultural Implements of power
weeder driven by power”.**

6. Entry 1 (ii) of Part B to the Fourth Schedule reads as follows:

"Agricultural implements not operated manually or not driven by animal including their parts and accessories (including those powered or operated by tractors or by power tillers) as notified by the Government".

7. Government have notified 19 agricultural implements in Notification No.II(1)/CTR/12(a-13)/2012 dated 27-03-2012 effective from 01-04-2012. "Power Weeder" is listed in Sl.No.15 of the said notification.

8. The clarification therefore is that "**Power weeder**" is exempted from tax as per entry No.1(ii) of Part B to Fourth Schedule as per Notification No. II(1)/CTR/12(a-13)/2012, dated 27.3.2012 with effect from 01-04-2012 under TNVAT Act, 2006.

Sd/- R. Chandramohan
Additional Commissioner (PR)

Sd/- B. Gnanasekar
Additional Commissioner(RP)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To

Tvl. Southern Agro Engine Private Limited,
No,24A, III Phase, Industrial Estate,
Guindy, Chennai – 600 032

Copy to:

The Assistant Commissioner (CT)
Guindy Assessment Circle.
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

The Joint Commissioner (CT), Chennai (South) Division, Chennai 6

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.

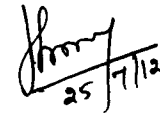
The Deputy Commissioner (CT), Zone-VII, Chennai.

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.