

**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. Thiru. Hemant Kumar Sinha, I.A.S.,  
Principal Secretary /  
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)**

\* \* \* \* \*

**A.C.A.A.R 11/ 2011-12  
D.Dis.Acts Cell II/42773/2011**

**Dated 03.04.2012**

Ref: Application of Tvl.G.P.Enterprises, 3A,  
Sathsangam Road, S.S.Colony, Madurai-625 010.  
Dated 03.12.2011.

**ORDER**

Tvl.G.P.Enterprises, 3A, Sathsangam Road, S.S.Colony, Madurai-625 010, (TIN: 33495163811) have filed an application and sought clarification under section 48-A of TNVAT Act, 2006, read with rule 12-A of TNVAT Rules, 2006.

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

**"Hydraulic Excavators used predominantly  
as construction equipments machinery".**

3. The issue has been examined in detail with reference to provisions of the TNVAT Act and Rules and clarification 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 **"Hydraulic Excavators used predominantly as construction equipments machinery"**.

6. There is a specific entry for **"excavators"** under entry 13 of Part-C to First Schedule under TNVAT Act, 2006.

Entry 13 of Part-C to First Schedule reads as follows:

Bulldozers, excavators, earthmovers, dumpers, dippers, pile-layers, scrapers and the like and parts and accessories thereof.

7. Therefore, the ruling is that, **Hydraulic Excavators** is taxable at 14.5% under entry 13 of Part-C to First Schedule under TNVAT Act, 2006.

Sd/- R.Chandramohan  
Additional Commissioner (PR)

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

Sd/- Hemant Kumar Sinha  
Principal Secretary /  
Commissioner of Commercial Taxes

To  
Tvl.G.P.Enterprises,  
3A, Sathsangam Road,  
S.S.Colony, Madurai-625 010.

Copy to:

Assistant Commissioner (CT)  
Rural South Assessment Circle, Madurai  
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 and ISIC

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-V, 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//

  
07.05.2012  
Commercial Tax Officer.