

**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)**

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**A.C.A.A.R 12/ 2011-12
D.Dis.Acts Cell II/42774/2011**

Dated 02.04.2012

Ref: Application of Tvl.Kelby Water Technologies
Private Limited, Coimbatore – 641 038, Dated
29.11.2011

ORDER

Tvl.Kelby Water Technologies Private Limited, No.66, Krishnammal Commercial Complex, Krishnammal Street, K.K. Pudur, Coimbatore – 641 038 (TIN: 33722062449) 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 'W':

“Water purifiers with activated carbon filter and anti-bacterial filter cartridge”.

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. Entry 28 of Part-C to First Schedule reads as follows:-

Electrical- domestic and commercial appliances including – food processors like mixer, grinder, ovens, frying pans, roti maker, rice cooker, deep fat fryer, curd maker, hot food cabinet, water heater including immersion heater, electric kettle, electric knife, cooking ranges, washing machine, dish washer, electric iron, electric hair drier, electric hair remover, shavers, electric time switches, mechanical

timers, vacuum cleaner, **water purifier**, drier, coffee roasting appliances, floor polisher, massage apparatus, sharpeners, vending machines, other than those specified elsewhere in the schedule

6. The applicant sought clarification on "Water purifiers with activated carbon filter and anti-bacterial filter cartridge". In determining the meaning or connotation of words and expressions describing an article in a schedule, those words and expressions should be construed in the sense in which they are understood in the trade by the dealer and the customer whose goods are marketable.

In 72 STC 280, the Supreme Court had held that where a word has a scientific or technical meaning and also an ordinary meaning according to common parlance, it is the latter sense that in a taxing statute the word must be held to have been used, unless a contrary intention is clearly expressed by the legislature.

7. There is a specific entry for water purifier in the First Schedule to TNVAT Act 2006 and carbon filter and anti-bacterial filter cartridge aids in purification of water.

8. Therefore, the clarification is that, **Water purifiers with activated carbon filter and anti-bacterial filter cartridge** is taxable at 14.5% under entry 28 of Part-C to First Schedule as water purifier 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.Kelby Water Technologies Private Limited,
No.66, Krishnammal Commercial Complex,
Krishnammal Street, K.K. Pudur, Coimbatore - 641 038

Copy to:

Assistant Commissioner (CT), Saibaba Colony Assessment Circle.

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), Coimbatore

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.