

**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. K. Mahalingam, M.Sc.,
Additional Commissioner (RP)**

A.C.A.A.R 13/2013-14
(Acts Cell-II/13899/2013)

Dated 02.12.2013

Ref: Application of Tvl. Dharma Enterprises, 118, General Patters Road, Chennai – 600 002 dated 06.05.2013

Tvl. Dharma Enterprises, 118, General Patters Road, Chennai – 600 002 (TIN: 33650600940) 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:

“Cable Tie”

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

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

5. The dealer had sought clarification on **“Cable Tie”**.

6. The details furnished by the dealer in the application and the enclosed sample were examined. It was stated by the dealers that Cable Ties are nothing but packing materials suitable for fastening in industrial and household applications and accordingly sought clarification.

7. The issue was examined with reference to the information furnished in the application and the provisions of Act and Rules. Clarification is sought on “Cable Tie” made from halogen free material, polyamide 6.6 suitable for fastening industrial and household appliances and claimed as packing material by the dealer. However, cable tie cannot be considered as a packing material – either primary or secondary - since it is in no way connected with packing of any goods whereas it is primarily used to lock any packages which activity cannot be

termed as packing. Therefore, the product sold by the dealer is classified as residuary item only in the absence of any specific description about the product in any of the Schedules to the Act.

8. Entry 69 of Part-C of the First Schedule reads as below:

"Any other goods, not specified in any of the Schedules"

9. "Cable tie" fits into the description given under Entry 69 of Part-C of the First Schedule.

10. The clarification therefore is that "**Cable Tie**" is 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/- K. Mahalingam
Additional Commissioner(RP)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To

Tvl. Tvl. Dharma Enterprises,
118, General Patters Road,
Chennai – 600 002.

Copy to:

The Assistant Commissioner (CT),
Anna Salai-I, Assessment Circle, Chennai
The Joint Commissioner (CT),
Chennai (East) Division.
The Joint Commissioner (CS),

To host in the Department Website

The Principal Secretary to Government, Commercial Taxes & Registration Department,
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, Greams 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//


4/12/13
Commercial Tax Officer