

**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 14/ 2013-14

Dated 05.06.2013

Ref: Application of Tvl.Madhu Inflatables Private Limited, Door No.29/15, Thayar Sahib Street, First Floor, Mount Road, Chennai – 600 002, dated 07.05.2013.

Tvl.Madhu Inflatables Private Limited, Door No.29/15, Thayar Sahib Street, First Floor, Mount Road, Chennai – 600 002 (TIN: 33950560811) 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:

“Surgical Water Bed”.

3. The dealer was given an opportunity to appear in person to put forth his case as requested by him. Thiru. R.Vijayakumar, Advocate and Authorized Representative appeared on behalf of the dealer and also filed written submissions.

4. It was stated by the dealer that they are manufacturing surgical water bed with the names “Unicare” and “Medcure” and supply the products to various hospitals, health care and surgical suppliers. It was further submitted by them that the surgical water bed comes under the category of “medical equipment / devices and implants” as provided under Entry 81 of Part B of the First Schedule since the surgical water bed comes under the description “Devices”. It was further stated that the product sold by them is specifically meant for patients for the prevention of bed sore during the medical treatment and post medical treatment and made a plea to treat the surgical water bed under the entry “Medical equipment / devices and implant”.

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

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

7. The dealer had sought clarification on "Surgical Water Bed" sold with the names "Unicare" and "Medcure". The product sold by the dealers are exclusively meant for ailing patients for prevention of bedsores and the connected problems. A device is a thing made or adapted for a particular purpose. These surgical water beds have application only in hospitals and their use is restricted only to that extent. Therefore, "Surgical Water Bed" is considered as a device used for patients only and hence fits into the description under the Entry "medical equipment / devices and implants" specified in the First Schedule.

8. Entry 81 of Part B of First Schedule reads as follows:

"Medical equipment / devices and implants"

9. The clarification, therefore, is that, **Surgical Water Bed** is taxable at 5% under Entry 81 of Part-B of the First Schedule to TNVAT Act, 2006.

Sd/- R. Chandramohan
Additional Commissioner (PR)

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

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To

Tvl.Madhu Inflatables Private Limited,
Door No.29/15, Thayar Sahib Street, First Floor,
Mount Road,
Chennai – 600 002.

Copy to:
The Assistant Commissioner (CT),
Triplicane – I Assessment Circle.

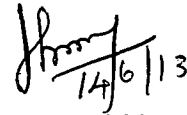
The Joint Commissioner (CT),
Chennai (East) Division.

The Joint Commissioner (CS),
To host in the Department Website.

The Secretary to Government, Commercial Taxes & Registration
Department, Chennai – 9.

All Joint Commissioners (CT) including Enforcement, LTU. MoU and ISIC.
All Deputy Commissioners (CT), Territorial, Assessment and Enforcement.
All Head of Officers (Assessment).
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 Additional Commissioners, Deputy Commissioners, Assistant
Commissioners, Commercial Tax Officers in CCT's Office.
Personal Clerk to the CCT.
Stock File / Act Cell II / Spare – 5.

/Forwarded/By Order/



Commercial Tax Officer