

**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 15/ 2012-13
D.Dis.Acts Cell II/15849/2012

Dated 25.07.2012

Ref: Application of Tvl.Kurlon Ltd., 194, Pycrofts Road,
Royapettah, Chennai 600 014, dated 8.5.2012.

O R D E R

Tvl.Kurlon Ltd., 194, Pycrofts Road, Royapettah,
Chennai 600 014 (TIN:33160680798) have filed an application and
sought clarification under Section 48-A of TNVAT Act, 2006, read with

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

"Poly Urethene Foam (PU Foam)".

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

4. The Tamil Nadu Value Added Tax (Second Amendment) Act,
2011 came into force on 27.09.2011, 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 applicants have sought clarification on the rate of tax on
"Poly Urethene Foam (PU Foam)".

6. It is seen from the details furnished by the applicants that the product **Poly Urethene Foam (PU Foam)** is used as a raw material for manufacturing sofa, furniture, etc., The product does not fits into any specific Entry in any of the Schedules to the TNVAT Act, 2006.

7. Entry 69 of Part C to First Schedule reads as follows:
"Any other goods, not specified in any of the Schedules".

8. As there is no specific entry for "**Poly Urethene Foam (PU Foam)**" in any of the Schedules, it has to considered as unclassified item only.

9. The ruling is therefore that **Poly Urethene Foam (PU Foam)** is unclassified item taxable at 14.5% under Entry 69 of Part-C of the First Schedule to the TNVAT Act 2006.

Sd/- R. Chandramohan
Additional Commissioner (PR)

Sd/- B. Gnanasekar
Additional Commissioner(RP)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To
Tvl.Kurlon Ltd.,
194, Pycrofts Road,
Royapettah,
Chennai 600 014

Copy to:

Assistant Commissioner (CT)

Tripligane II 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

All Deputy Commissioners (CT), Territorial , Assessment and Enforcement

All Head of offices (Assessment)

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

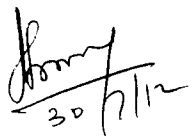
The Deputy Commissioner (CT), Zone-V, Chennai-6.

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//


30/11/12
Commercial Tax Officer