

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 16/2013-14
(Acts Cell II/14813/2013)

Dated 02.12.2013

Ref: Application of Tvl. Trendz Paper and Stationers (India) Private, Limited, 11/1, E.V.K. Sampath Road, 1st Floor, Veperiy, Chennai - 7 dated 03.05.2013

Tvl. Trendz Paper and Stationers (India) Private, Limited, 11/1, E.V.K. Sampath Road, 1st Floor, Veperiy, Chennai - 7 (TIN: 33280381196) 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:

"Binder Clips"

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 **"Binder Clips"**.

6. The details furnished by the dealer in the application were examined. It is seen from the application filed by the dealer that Binder Clips are stationery products imported from other countries. From the pamphlet enclosed it is seen that binder clips come with different lengths and used to hold the documents firmly, does not leave marks of binding, durable and reusable.

7. The issue has been examined with reference to the information furnished in the application and the provisions of Act and Rules. Clarification is sought on "Binder Clips". Binder clips are stationery articles meant to hold the papers firmly. It is seen from the details furnished that binder clips are imported from other countries. However, there is no specific Entry for "binder clips" in any of the Schedules.

8. It is also to be mentioned that "binder clips" do not fit under Entry 67-A (h) which relates to tailoring materials and hence binder clips cannot be classified as an industrial input.

9. 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.

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

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

11. "Binder clips" fit into the description given under Entry 69 of Part-C of the First Schedule.

12. The clarification therefore is that "**Binder Clips**" are 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. Trendz Paper and Stationers (India) Private Limited,
11/1, E.V.K. Sampath Road,
1st Floor, Vepery, Chennai - 7.

Copy to:
The Assistant Commissioner (CT),
Vepery Assessment Circle, Chennai
The Joint Commissioner (CT),
Chennai (Central) Division. Chennai
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.

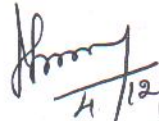
The Chief Executive Officer, Traders Welfare Board, Chennai - 5.

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