

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)

* * * * *

Acts Cell II/16103/2013

Dated 04.10.2013

- Ref:
1. Review application filed by Tvl. Meenakshi Packagings Private Limited, No.114, Thandalam Village, Thiruporur, Old Mahabalipuram Road, Chennai - 603 110.
 2. Proceedings of the Authority for Clarification and Advance Ruling in A.C.A.A.R.91/2012-13, Dated 20.02.2013.

REVIEW ORDER

The Authority for Clarification and Advance Ruling in its order in A.C.A.A.R.91/2012-13, Dated 20.02.2013 had clarified that "**EPS packing box / packing sheet / packing materials**" are taxable at 14.5% under Entry 69 of Part-C of the First Schedule if used for the purposes other than as packing materials and packing materials are taxable at 5% under Entry 94 of Part-B of the First Schedule to the TNVAT Act, 2006.

2. Aggrieved against the said clarification the dealer had filed an application before the Authority under Section 48-A(4) to review its clarification given earlier stating that "**EPS packing box / packing sheet / packing materials**" are used for packing purposes only and requested to clarify that the rate of tax is to be charged at 5% only irrespective of the usage to which it is put into.

3. Thiru. V.Muthukumar, General Manager, appeared in person and put forth his contentions and also filed written submissions. The issue has been examined in detail with reference to the details furnished by the dealer and the clarification given earlier along with the provisions of the Act and Rules.

4. The Authority had considered the issue earlier and concluded that **"EPS packing box / packing sheet / packing materials"** are taxable at 14.5% under Entry 69 of Part-C of the First Schedule if used for the purposes other than as packing materials and packing materials are taxable at 5% under Entry 94 of Part-B of the First Schedule to the TNVAT Act, 2006.

5. The clarification given earlier therefore was re-examined in the light of the above observations. The dealer had submitted that EPS packing boxes, EPS packing sheets, EPS materials are manufactured by using plastic raw materials and used mainly for packing purposes.

6. The Authority, after reviewing the clarification already issued and after examining the written submissions filed, decides that **"EPS packing box / EPS packing sheet / EPS packing materials"** are taxable at 14.5% under Entry 69 of Part-C of the First Schedule if used for the purposes other than as packing materials and **"EPS packing box / EPS packing sheet / EPS packing materials"** if sold as packing materials are taxable at 5% under Entry 94 of Part-B of the First Schedule to the TNVAT Act, 2006.

7. The clarification issued in A.C.A.R.R.No.91 of 2012-13, dated 20.02.2013, is modified to the extent mentioned in para 6.

Sd/- R.Chandramohan Sd/- E. Rathinasamy Sd/- Dr. K. Manivasan
Additional Commissioner (PR) Additional Commissioner(RP)(FAC) for Commissioner of Commercial Taxes

To

Tvl. Meenakshi Packagings Private Limited,
No.114, Thandalam Village,
Thirupurur, Old Mahabalipuram Road, Chennai - 603 110

Copy to:

The Assistant Commissioner (CT),
Chengalpattu Assessment Circle

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

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

The Secretary to Government, Commercial Taxes & Registration Dept, 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.

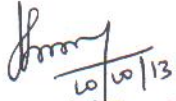
The Chief Executive Officer, Traders Welfare Board, Chennai - 5.

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//


10/10/13
Commercial Tax Officer