

**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. Thiru. Hemant Kumar Sinha, I.A.S.,  
Principal Secretary /  
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)**

\* \* \* \* \*

**A.C.A.A.R 17/ 2011-12**  
**D.Dis.Acts Cell II/45171/2012**

**Dated 03.04.2012**

Ref: Application of Tvl.Sri Vari Metal Works Private Ltd.,  
E-14, SIDCO, Phase-V, Hosur-635 126, Dated Nil

**ORDER**

Tvl.Sri Vari Metal Works Private Ltd., E-14, SIDCO, Phase-V, Hosur-635 126 (TIN: 33453320833) have filed an application and sought clarification under section 48-A of TNVAT Act, 2006, read with rule 12-A of TNVAT Rules, 2006.

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

**“ Bamboo Mat Board ”.**

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

4. The Tamil Nadu Value Added Tax (Second Amendment) Act, 2011 came into force on 27.09.2011, by 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 applicant sought clarification on **“Bamboo Mat Board”**. From the perusal of details filed by the applicant, it is seen that bamboo mat board is made using bamboo mats and strips on basic raw materials bonded with resin, hot-pressed.

6. Entry 9 of Part-B to First Schedule reads as follows:  
"Bamboo"

7. Entry 61(i) of Part-B to Fourth Schedule reads as follows:

"Products of palm industry other than those listed in the First Schedule and of article such as baskets, mats, brushes, fans manufactured out of palm leaves, coconut leaves and date leaves and thatti, koodai, muram and other products made of bamboo or cane....."

8. There is no specific entry for the commodity "Bamboo Mat Board" in any of the Schedules. However, it is seen that entry 61(i) contains the expression "other products made of bamboo or cane". The expression "other product" is indicative and not an exhaustive one. "Bamboo Mat Board" is also one of the products obtained from bamboo. Therefore, by virtue of the said entry, "Bamboo Mat Board" is exempted from tax.

9. The clarification is therefore that "**Bamboo Mat Board**" is exempted from tax under entry 61(i) of Part-B of Fourth Schedule under TNVAT Act, 2006.

Sd/- R.Chandramohan  
Additional Commissioner (PR)

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

Sd/- Hemant Kumar Sinha  
Principal Secretary /  
Commissioner of Commercial Taxes

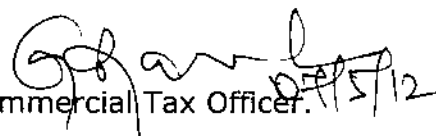
To  
Tvl.Sri Vari Metal Works Private Ltd.,  
E-14, SIDCO, Phase-V,  
Hosur-635 126

Copy to:  
Assistant Commissioner (CT)  
Hosur (North) Assessment Circle.  
Joint Commissioner (CS)

**To host in Website**

The Secretary to Government, Commercial Taxes and Registration  
Department , Secretariat, Chennai - 9.  
All Joint Commissioners (CT), including Enforcement, LTU, MOU and ISIC  
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), Dharmapuri  
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//

  
Commercial Tax Officer. 07/15/12