

**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)**

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A.C.A.A.R 18/ 2011-12
D.Dis.Acts Cell II/45389/2011

Dated 02.04.2012

Ref: Application of Tvl.Ashwini Decors, 141, kutcheri
Road, Mylapore, Chennai – 600 004, Dated
24.12.2011

ORDER

Tvl.Ashwini Decors, 141, kutcheri Road, Mylapore, Chennai – 600 004, (TIN: 33830801631) 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 'W':

"Gold plated god pictures".

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 "Gold plated god pictures". Entry 51 of Part-C to First Schedule reads as follows:-

"Photographic cameras and enlargers, flash light apparatus, photo blocks, lenses, films including X-ray films and film packs and plates, photo albums, photo frame, photo mounts"

"Gold plated god pictures" as mentioned by the applicant with reference to details filed are nothing but gold plated god pictures mounted on a medium displaying the image of god.

6. "Gold plated god pictures" as such does not fit into the description given under item 51 of Part-C to First Schedule and are to be treated as unclassified item only.

7. Entry 69 of Part-C to First Schedule reads as follows:

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

8. Therefore, the ruling is that, **Gold plated god pictures** are taxable at 14.5% under entry 69 of Part-C to First Schedule to TNVAT Act, 2006.

vSd/- R.Chandramohan
Additional Commissioner (PR)

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

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

To
Tvl.Ashwini Decors,
141, katcheri Road, Mylapore, Chennai - 600 004

Copy to:

Assistant Commissioner (CT), Luz Assessment Circle.

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 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), Zone-VI, Chennai

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.
20/05/2012