

**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)**

\* \* \* \* \*

**A.C.A.A.R 1/ 2012-13**  
**D.Dis.Acts Cell II/11708/2012**

**Dated 25.07.2012**

Ref: Application of Tvl.Kalpana Furniture Products Pvt.Ltd.,  
No.284, Mettukuppam Main Road, Vanagaram,  
Chennai-600 095 dated Nil.

**ORDER**

Tvl. Kalpana Furniture Products Pvt.Ltd., No.284, Mettukuppam Main Road, Vanagaram, Chennai-600 095 (TIN: 33451422349) have filed an application and sought clarification under Section 48-A of TNVAT Act, 2006, read with Rule 12-A of TNVAT Rules, 2007.

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

**"Unbranded Steel Furniture with Cushion"**

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  
**"Unbranded Steel Furniture with Cushion"**.

6. The applicants have filed certain photographs of the furniture manufactured and sold by them. The perusal of the said photos would

show that the appellants are selling furniture with backrest and seat fitted with cushion. These furnitures are therefore different from steel furniture which are made up of steel.

7. Furnitures not being listed in any specific entry in any of the Schedules, are taxable at 14.5% under Entry 69 of Part C of the First schedule to the TNVAT Act, 2006 as unclassified items under Entry 69 of Part C to First Schedule which reads as follows:

**"Any other goods, not specified in any of the schedules"**

8. The ruling therefore is that Unbranded Steel Furniture with cushion are 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.Kalpana Furniture Products Pvt.Ltd.,  
No.284, MettukuppamMain Road,  
Vanagaram, Chennai-600 095

Copy to:

1. Assistant Commissioner (CT)  
Koyembedu 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 (South) 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-X, 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//

  
30/7/12  
Commercial Tax Officer