

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 20/2013-14
(Acts Cell II/16572/2013)

Dated 02.12.2013

Ref: Application of Tvl. Midas Safety Private Limited, 4th Main Road, SIPCOT Industrial Park, Irrungattukottai, Kancheepuram – 602 105 dated 11.10.2012

Tvl. Midas Safety Private Limited, 4th Main Road, SIPCOT Industrial Park, Irrungattukottai, Kancheepuram – 602 105 (TIN: 33451061994) 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:

“Face Mask”

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 **“Face Mask”**.

6. The details furnished by the dealer in the application were examined. It is seen from the covering letter accompanying Form ‘VV’ that the dealers are selling Face mask for medical and industrial purpose made out of non-woven fabrics and the face masks are used for protection from heat, dust and for protection from inhaling hazardous gases and chemicals and accordingly sought clarification on face masks.

7. The issue was examined with reference to the information furnished in the application and the provisions of Act and Rules. Clarification is sought on “Face Mask”. It is stated that face mask is meant for medical and industrial purposes to protect from heat, dust and to protect from inhaling hazardous

gases and chemicals. A mask is an object normally worn on the face, typically for protection, disguise, performance or entertainment. Masks are familiar as pieces of kit associated with practical functions. However, face mask does not fit into medical equipment / devices and implants as provided under Entry 81 of Part-B of the First Schedule.

8. There is no specific entry for the product sold by the dealer in any of the Schedules. 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.

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

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

10. "Face Mask" fits into the description given under Entry 69 of Part-C of the First Schedule.

11. The clarification therefore is that "**Face Mask**" is 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. Midas Safety Private Limited,
4th Main Road, SIPCOT Industrial Park,
Irrungattukottai, Kancheepuram – 602 105.

Copy to:
The Assistant Commissioner (CT),
Sriperumbudur Assessment Circle, Kancheepuram
The Joint Commissioner (CT),
Chennai (South) Division.
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.

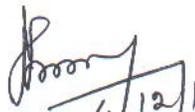
The Chief Executive Officer, Traders Welfare Board, Chennai – 5.

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