

**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)**

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**A.C.A.A.R 20/ 2012-13**  
**D.Dis.Acts Cell II/16836/2012**

**Dated 25.07.2012**

Ref: Application of Tvl.J.K.R. Engineering Industries, No.5,  
Narayana Samy Street, Achuda Nagar, Mettukuppam,  
Vanagaram, Chennai 600 095, dated 18.5.2012.

**ORDER**

Tvl.J.K.R. Engineering Industries, No.5, Narayana Samy Street,  
Achuda Nagar, Mettukuppam, Vanagaram, Chennai 600 095  
(TIN:33101347900) 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':

**"Navarathiri Kolu Stand".**

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  
**"Navarathiri Kolu Stand".**

6. "Navarathiri Kolu Stand" can be considered as furniture. However there is no specific Entry for furniture in any of the Schedules. Therefore furnitures are taxable at 14.5% as unclassified item under Entry 69 of Part C of the First Schedule. However unbranded steel furniture is liable to tax at the reduced rate of 5% as per Notification No.II(1)/CTR/12(R-20)/2011, dated 11.7.2011 effective from 12.7.2011.

7. The ruling is therefore that **Navarathiri Kolu Stand** is taxable at 14.5% under Entry 69 of Part-C of the First Schedule and at the reduced rate of 5% if it is unbranded steel furniture.

Sd/- R. Chandramohan  
Additional Commissioner (PR)

Sd/- B. Gnanasekar  
Additional Commissioner(RP)

Sd/- K. Manivasan  
Commissioner of Commercial Taxes

To  
Tvl.J.K.R. Engineering Industries,  
No.5, Narayana Samy Street,  
Achuda Nagar, Mettukuppam,  
Vanagaram, Chennai 600 095

Copy to:

Assistant Commissioner (CT)  
Koyambedu 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