

**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 21/ 2012/13  
D.Dis.Acts Cell II/16837/2012**

**Dated 23.07.2012**

Ref: Application of Tvl.J.K.R. Engineering Industries,  
No.5, Narayanaswamy Street, Achutha Nagar,  
Mettukuppam, Vanagaram, Chennai-600 095  
Dated 18-05-2012

**ORDER**

Tvl.J.K.R. Engineering Industries, No.5, Narayanaswamy Street, Achutha 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 sought clarification on the following item in column 4 of Form 'VV':

**“ Cable Trays ”.**

3. The issue has been examined in detail with reference to the provisions of TNVAT Act and Rules and ruling 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 the rate of tax on **“CableTrays ”.**

6. It is seen from the details furnished that the applicant is manufacturer of cable trays – perforated and ladder types. It is also seen that such cable trays are used for industrial purposes only. The cable trays manufactured and sold by the applicant do not fit into any Entry in any of the schedules to the Act.

7. Entry 69 of Part C to First Schedule reads as follows:  
**"Any other goods, not specified in any of the schedules"**

8. There is no specific Entry for " Cable Trays" in any of the schedules. Cable Trays are therefore considered as unclassified goods under Entry 69 of Part-C to First Schedule.

9. The ruling is therefore that **"Cable Trays "** sold by the applicant are taxable at 14.5% under Entry 69 of Part-C of First Schedule under TNVAT Act 2006.

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, Narayanaswamy Street, Achutha Nagar, Mettukuppam,  
Vanagaram, Chennai-600 095.

Copy to:

The 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

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.

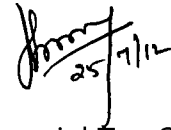
The Deputy Commissioner (CT), Zone-X, Chennai

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.