

**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 23/ 2012-13
D.Dis.Acts Cell II/17560/2012

Dated 27.07.2012

Ref: Application of Tvl.Sudar Surgical Equipment Company,
No.40, 21st Street, L-Block, Anna Nagar East, Chennai
600 102, dated 28.5.2012.

ORDER

Tvl.Sudar Surgical Equipment Company, No.40, 21st Street, L-Block, Anna Nagar East, Chennai 600 102 (TIN:33701024269) 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. They have sought clarification on the following item in column 4 of Form 'VV':

"Medical/Surgical Equipments-Wheel chair".

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 **"Medical/Surgical Equipments-Wheel chair"**.

6. The applicants have classified "wheel chair" under medical/surgical equipment with commodity code No.2081. The relevant Entry 81 of Part B of the First Schedule reads as follows:

"Medical Equipment / devises and implants"

7. "Wheel chair" on which clarification has been sought does not fit into any of the above Entry listing "Medical equipment/devises and implants" and hence they cannot be considered as medical or surgical equipment .

8. Wheel chair can be considered as furniture in hospitals. Furniture's 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.

9. The ruling is therefore that **Wheel chair** 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, under 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.Sudar Surgical Equipment Company,
No.40, 21st Street, L-Block,
Anna Nagar East, Chennai 600 102

Copy to:

Assistant Commissioner (CT)
Aminjikai 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 (Central) 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.

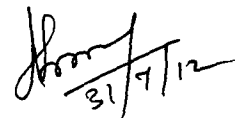
The Deputy Commissioner (CT), Zone-VIII, Chennai-6

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//



Commercial Tax Officer