

**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. Thiru.Hemant Kumar Sinha, I.A.S.,
Principal Secretary /
Commissioner of Commercial Taxes,
2. Thiru. R. Chandramohan, M.A.,
Additional Commissioner (PR)
3. Thiru. E. Rathinasamy, M.Sc., B.L.,
Additional Commissioner (RP) (FAC)**

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**A.C.A.A.R 27/ 2011-12
D.Dis.Acts Cell II/2775/2012**

Dated 03.04.2012

Ref: Application of Tvl.Devaraj Computers Private
Limited, 42, Anna Salai, Chennai – 600 002,
Dated 24.01.2012.

ORDER

Tvl.Devaraj Computers Private Limited, 42, Anna Salai, Chennai – 600 002, (TIN: 33380560785) have filed an application and sought clarification under section 48-A of TNVAT Act, 2006, read with rule 12-A of TNVAT Rules, 2006.

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

“Adaptor for laptops”.

3. The issue has been examined in detail with reference to provisions of the TNVAT Act and Rules and clarification 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 **“Adaptor for laptops”**. Entry 68 of Part-B to First Schedule contains the complete description of Information Technology products as notified by the Government. Sub-item 22 relates to computer systems, peripherals and parts and electronic diaries. Sub-item 24 relates to parts and accessories of sub-item 22.

6. Adaptor for laptops may add to the performance of the computer but it can also be more convenient use of the computer. Adaptor for laptops is therefore parts and accessory of computer.

7. Therefore, the ruling is that, **Adaptor for laptops** (parts and accessories of computer) is taxable at 5% under entry 68 (Sub-item 22 and 24) of Part-B to First Schedule as there is a specific entry for "Computer Systems, Peripherals and parts" under TNVAT Act, 2006.

Sd/- R.Chandramohan
Additional Commissioner (PR)

Sd/- E. Rathinasamy
Additional Commissioner(RP)(FAC)

Sd/- Hemant Kumar Sinha
Principal Secretary /
Commissioner of Commercial Taxes

To
Tvl. Devaraj Computers Private Limited,
42, Anna Salai,
Chennai – 600 002,

Copy to:

Assistant Commissioner (CT). Triplicane - I Assessment Circle.
Joint Commissioner (CS).

To host in Website

The Secretary to Government, Commercial Taxes and Registration
Department , Secretariat, Chennai – 9.

All Joint Commissioners (CT), including Enforcement, LTU, MOU and ISIC

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-V, 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. 07/05/12