

**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 28/2013-14
(Acts Cell II/17900/2013)

Dated 03.12.2013

Ref: Application of Tvl. Chandrakant & Co., 2, Sunkurama Street, Chennai - 1 dated 10.06.2013

Tvl. Chandrakant & Co., 2, Sunkurama Street, Chennai - 1 (TIN: 33900120895) 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:

**“Gate valves, Check Valves, Foot Valves, Ball Valves
Relating to water line pipe fittings”**

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. Note (2) to Form 'V V' specifically mentions that separate application should be filed for each goods, whereas the dealer has sought clarification for 4 items in single application. Hence clarification is considered for "Gate Valves" only being the first commodity given in Form 'V V'.

5. The issue has been examined with reference to the information furnished in the application and the provisions of Act and Rules. Clarification is considered for "Gate Valves" only. Gate valve is a valve that opens by lifting a round or rectangular gate / wedge out of the path of the fluid. Therefore, the item mentioned by the dealer is termed as fitting of pipes and tubes as provided under Entry 100 of Part-B of the First Schedule.

6. Entry 100 of Part-B of the First Schedule reads as follows:

“Pipes, tubes and its fitting of all varieties including hose pipes, ductile pipes and PVC pipes”.

10. "Gate valves" fit into the description given under Entry 100 of Part-B of the First Schedule.

11. The clarification therefore is that "**Gate valves**" are taxable at 5% under Entry 100 of Part-B 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. Chandrakant & Co.,
2, Sunkurama Street,
Chennai - 1.

Copy to:
The Assistant Commissioner (CT),
Esplanade-II Assessment Circle, Chennai

The Joint Commissioner (CT),
Chennai (North) 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.

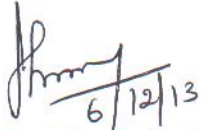
The Chief Executive Officer, Traders Welfare Board, Chennai - 5.

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//


6/12/13
Commercial Tax Officer