

**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 29/ 2011-12
D.Dis.Acts Cell II/3000/2012**

Dated 02.04.2012

Ref: Application of Tvl.Sundar Surgical Equipment Company
New No.40, Old No.72A, 2nd Floor, 21st Street, L Block,
Anna Nagar East, Chennai 600 102, Dated Nil

ORDER

Tvl.Sundar Surgical Equipment Company, New No.40, Old No.72A, 2nd Floor, 21st Street, "L" Block, Anna Nagar East, Chennai 600 102 (TIN: 33701024269) have filed an application and sought clarification and advance ruling on the following 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':

"Medical/ Surgical Equipments".

3. The issue has been examined in detail with reference to provisions of the 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 "**Medical/ Surgical Equipments**".

6. Entry 81 of Part B to First Schedule reads as follows:
"Medical Equipment/ Devices and Implants"

Medical/ Surgical Equipments are liable to tax at 5% under Entry 81 of Part B to First Schedule. However, as per Note (2) to Form VV, separate application should be filed for each goods. The applicant had sought clarification on so many items as seen from the brochure and literature filed by the applicant. It is therefore decided that for anesthetic pendent (medical gas delivery system (pendent) ceiling mounted), being the first commodity specified in the literature/ brochure, clarification is to be given.

7. The ruling is that, anesthetic pendent is a medical equipment taxable at 5% under entry 81 of Part-B of First Schedule 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.Sundar Surgical Equipments Company,
New No.40, Old No.72A,
2nd Floor, 21st Street,
"L" Block, Anna Nagar East
Chennai – 600 102.

Copy to:
Assistant Commissioner (CT)
Amaindakarai 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-VIII, 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 15/5/12