

**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 29/ 2012-13**  
**D.Dis.Acts Cell II/18054/2012**

**Dated 27.07.2012**

Ref: Application of Tvl.Auto Mag Industries, T.S.No.62,  
Duraismy Street, Visalatchi Nagar, Ekkattuthangal,  
Chennai 600 032, dated 31.05.2012.

**ORDER**

Tvl.Auto Mag Industries, T.S.No.62, Duraismy Street, Visalatchi Nagar, Ekkattuthangal, Chennai 600 032 (TIN: 33590900800) 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':

**"Agricultural and Industrial Engine".**

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 **"Agricultural and Industrial Engine"**.

6. It is seen from the details furnished by the applicant that the product Agricultural and Industrial Engine is an air cooled four stroke

unit, designed to operate on petrol or kerosene and to drive a wide Variety of machinery.

7. Entry 44 of Part C of the First Schedule reads as follows:

"Internal combustion engine, marine engine, diesel engine, generator, their spare parts, other than those specifically mentioned in this Schedule".

8. The multi purpose engine on which clarification is sought, fits into the description given under Entry 44 of Part C of the First Schedule.

9. The ruling is therefore that **Agricultural and Industrial Engine** is taxable at 14.5% under Entry 44 of Part-C of the First Schedule to 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.Auto Mag Industries,  
T.S.No.62, Duraisamy Street,  
Visalatchi Nagar, Ekkattuthangal,  
Chennai 600 032

Copy to:

Assistant Commissioner (CT)  
Guindy 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 (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.

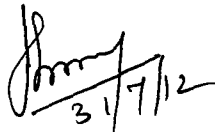
The Deputy Commissioner (CT), Zone-VII, Chennai-6

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//

  
31/7/12  
Commercial Tax Officer