

**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 2/ 2012-13
D.Dis.Act Cell II/11912/2012

Dated 23.07.2012

Ref: Application of Tvl. VAAS Industries Private
Limited, 73, Industrial Estate, Perungudi,
Chennai – 600 096, Dated 04.04.2012

ORDER

Tvl. VAAS Industries Private Limited, 73, Industrial Estate, Perungudi, Chennai – 600 096, (TIN: 33850620133) have filed an application and sought clarification under section 48-A of TNVAT Act, 2006, read with rule 12-A of TNVAT Rules, 2007.

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

“Industrial Valves”.

3. The issue has been examined in detail with reference to the provisions of 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 the rate of tax on **“Industrial valves”**.

6. Entry 67-A(t) of Part-B to First Schedule reads as follows:
“Industrial valves of all kinds and industrial fans”

7. There is specific entry in the Schedule for the commodity " Industrial valves " for which clarification was sought by the applicant. "Industrial valves of all kinds" therefore fits into Entry 67-A(t) of Part B to First Schedule taxable at 5%.

8. Therefore the clarification is that, sale of "**Industrial valves of all kinds**" are taxable at 5% under entry 67-A(t) of Part-B to First Schedule under TNVAT Act, 2006.

Sd/- R.Chandramohan
Additional Commissioner (PR)

Sd/- B. Gnanasekar
Additional Commissioner(RP)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To
Tvl. VAAS Industries Private Limited,
73, Industrial Estate,
Perungudi,
Chennai – 600 096.

Copy to:
The Assistant Commissioner (CT)
Anna Salai II 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

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

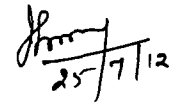
The Deputy Commissioner (CT), Zone-V, Chennai.

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.