

**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 30/2013-14
(Acts Cell II/18669/2013)

Dated 03.12.2013

Ref: Application of Tvl. Joy Foam Private Limited, 8, 15th Avenue, Harrington Road, Chetpet, Chennai - 31 dated 17.06.2013

Tvl. Joy Foam Private Limited, 8, 15th Avenue, Harrington Road, Chetpet, Chennai - 31 (TIN: 33180540913) 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:

"Polyurethane Foam"

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.

5. The dealer had sought clarification on **"Polyurethane Foam"**.

6. The details furnished by the dealer in the application were examined. It is seen from the letter accompanying Form 'VV' that the dealers are manufacturing polyurethane foam commercially know as PU foam and charging 14.5% VAT on Polyurethane Foam. It was further stated that PU foam is classified as plastic product under Central Excise Act, 1956 and accordingly sought clarification as to any reduction in the rate of tax on Polyurethane Foam on par with plastic products.

7. The issue has been examined with reference to the information furnished in the application and the provisions of Act and Rules. Clarification is sought on "Polyurethane Foam". Polyurethane Foam is not a plastic product.

8. There is no specific entry for the Polyurethane Foam sold by the dealer in any of the Schedules. Therefore, the product sold by the dealer can be classified as residuary item only in the absence of any specific description about the product in any of the Schedules to the Act.

9. Entry 69 of Part-C of the First Schedule reads as below:

"Any other goods, not specified in any of the Schedules"

10. "Polyurethane Foam" fits into the description given under Entry 69 of Part-C of the First Schedule.

11. The clarification therefore is that "**Polyurethane Foam**" is taxable at 14.5% under Entry 69 of Part-C 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. Joy Foam Private Limited,
8, 15th Avenue, Harrington Road,
Chetpet, Chennai - 31.

Copy to:

The Assistant Commissioner (CT),
Valluvarkottam Assessment Circle, Chennai
The Joint Commissioner (CT),
Chennai (Central) 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