

**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 32/2013-14**  
**(Acts Cell II/19438/2013)**

**Dated 03.12.2013**

Ref: Application of Tvl. Prime Source Technologies Private Limited, 24/1, Ramakrishna Street, T.Nagar, Chennai - 17 dated 27.06.2013

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Tvl. Prime Source Technologies Private Limited, 24/1, Ramakrishna Street, T.Nagar, Chennai - 17 (TIN: 33471520890) 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:

**“Battery Operated Vehicle Golf & Sightseeing carts and  
spare parts for the above”**

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 **“Battery Operated Vehicle”**.

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 planning to import in kit form and locally assemble battery operated vehicles (golf and sightseeing carts) which run on four wheels and the vehicles will be operated only within campuses and will not be used on public roads and accordingly sought clarification on battery operated four wheelers.

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 **“Battery Operated Vehicle”**.

8. TNVAT Act contains an Entry for "motor vehicles" under Part-C of the First Schedule. Motor vehicle means a vehicle of transportation adapted for use upon on roads. The word 'adapted' means vehicles that are propelled mechanically or otherwise which are suitable for use on the roads. Therefore, battery operated vehicle fits into the expression "motor vehicles" under Entry 49 of Part-C of the First Schedule.

9. Entry 49 of Part-C of the First Schedule reads as follows:

"Motor vehicle, chassis of motor vehicles, motor cycles, motor combinations, motor scooter, mopeds, moterettes, three wheelers, motor vessels, motor vehicles and bodies built on motor vessels, components, spare parts and accessories thereof"

10. "Battery Operated Vehicle" fits into the description given under Entry 49 of Part-C of the First Schedule.

11. The clarification therefore is that **"Battery Operated Vehicle"** is taxable at 14.5% under Entry 49 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. Prime Source Technologies Private Limited,  
24/1, Ramakrishna Street,  
T.Nagar, Chennai - 17.

Copy to:  
The Assistant Commissioner (CT),  
T.Nagar (North) 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