

**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 33/ 2011-12  
D.Dis.Acts Cell II/3799/2012**

**Dated 02.04.2012**

Ref: Application of Tvl.Print Sales Corporation, Door  
No.13, Flat 1C, 6<sup>th</sup> Street, Gopalapuram,  
Chennai – 600 086, Dated 01.02.2012.

**ORDER**

Tvl.Print Sales Corporation, Door No.13, Flat 1C, 6<sup>th</sup> Street, Gopalapuram, Chennai – 600 086, (TIN: 33290721418) have filed an application and sought clarification 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 'W':

**"Printing rubber blanket (imported)".**

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 **"Printing rubber blanket"**.

6. The printing rubber blanket is made from high quality fabrics and laminated together with solvent resistant rubber compounds.

7. The Commodity for which clarification on rate of tax sought falls under entry 61 of Part-C to First Schedule.

8. Entry 61 of Part-C to First Schedule reads as follows:-

“Synthetic rubber products and products of mixture of rubber”.

9. Therefore, the ruling is that, **Printing rubber blanket** falls under entry 61 of Part-C to First Schedule taxable at 14.5% 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.Print Sales Corporation,  
Door No.13, Flat 1C,  
6<sup>th</sup> Street, Gopalapuram,  
Chennai – 600 086  
Copy to:  
Assistant Commissioner (CT)  
Royapettah - I Assessment Circle.  
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 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-VI, 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//

  
07/05/2012  
Commercial Tax Officer.