

**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)**

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A.C.A.A.R 33/ 2012-13
D.Dis.Acts Cell II/18909/2012

Dated 25.07.2012

Ref: Application of Tvl.Pioneer Inovative Instruments, 32-16,
Kandasamy Layout, Peelamedu, Coimbatore 641 004,
Dated Nil.

ORDER

Tvl.Pioneer Inovative Instruments, 32-16, Kandasamy Layout,
Peelamedu, Coimbatore 641 004 (TIN:33562102307) 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 have sought clarification on the following item in column
4 of Form 'VV':

"Textile Quality Control Machinery".

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
"Textile Quality Control Machinery".

6. It is seen from the details furnished by the applicants that
Textile Quality Control Machinery manufactured by them are used

as testing equipment in cotton testing and yarn testing. This machinery cannot be termed as textile machinery. From the description of the product it is seen that it nearly provides a facility to a manufacturer to subject the cotton or yarn to ensure its quality. There is no specific entry for "**Textile Quality Control Machinery**" in any of the Schedules and hence it has to be considered as unclassified item only.

7. Entry 69 of Part C to First Schedule reads as follows:
"Any other goods, not specified in any of the schedules".

8. The ruling is therefore that **Textile Quality Control Machinery** is taxable at 14.5% under Entry 69 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.Pioneer Inovative Instruments,
32-16, Kandasamy Layout,
Peelamedu,
Coimbatore 641 004.

Copy to:
Assistant Commissioner (CT)
Peelamedu (South) 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), Coimbatore Division, Coimbatore

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-III, Coimbatore.

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//


30/7/12
Commercial Tax Officer