

**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 34/ 2012-13
D.Dis.Acts Cell II/19518/2012

Dated 27.07.2012

Ref: Application of Tvl.Vanjax Sales Pvt. Ltd., 230/11,
Arakkonam Road, MevalurKuppam, Sriperumbudur,
dated Nil.

ORDER

Tvl.Vanjax Sales Pvt. Ltd., 230/11, Arakkonam Road,
MevalurKuppam, Sriperumbudur, (TIN: 33831360448) 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. They have sought clarification on the following item in column
4 of Form 'VV':

**"Tractor Mounted Hydraulically operated
coconut plucking equipment".**

3. The issue has been examined in detail with reference to the
provisions of the 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 **"Tractor Mounted Hydraulically operated coconut plucking equipment"**.

6. It is seen from Form VV filed by the applicants that they have adopted 5% tax rate under Entry 67 of Part B of the First Schedule relating to industrial input. However, the product cannot be considered as an industrial input.

7. Entry 140 of Part B to First Schedule relates to tractors of all kinds, trailers of tractors, power tillers, threshers, combined harvesters and transplanted and attachment and parts.

8. Entry 13 and Entry 49 of Part C to First Schedule relates to heavy vehicles like bulldozers earth movers, etc., and motor vehicles, etc.,

9. It is seen from the details furnished by the applicant that the equipment is a hydraulically operated aerial access platform to reach top of the coconut tree to pluck coconut. From the description of the product, it is clear that it cannot be considered as a tractor or its parts / attachments or a motor vehicle but a special purpose motorized vehicle.

10. There is no specific entry for **Tractor Mounted Hydraulically operated coconut plucking equipment** in any of the Schedules to the TNVAT Act, 2006.

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

12. Therefore **Tractor Mounted Hydraulically operated coconut plucking equipment** is classified as unclassified item only.

13. The ruling therefore is that **Tractor Mounted Hydraulically operated coconut plucking equipment** 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.Vanjax Sales Pvt. Ltd.,
230/11, Arakkonam Road,
MevalurKuppam,
Sriperumbudur.

Copy to:

Assistant Commissioner (CT)
Villiwakkam 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), Chennai (South) Division, Chennai

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.

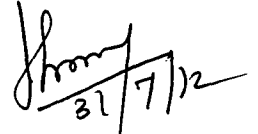
The Deputy Commissioner (CT), Zone-X, Chennai-6

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