

**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 37/ 2012-13
D.Dis.Acts Cell II/21054/2012

Dated 27.07.2012

Ref: Application of Tvl.Max Flex and Imaging Systems Ltd., 255,
Ganapathy Pudur 3rd Street, Ganapathy, Coimbatore 641
006, dated Nil.

ORDER

Tvl.Max Flex and Imaging Systems Ltd., 255, Ganapathy Pudur
3rd Street, Ganapathy, Coimbatore 641 006, (TIN: 33132205218) 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':

**"Printing Flex Banner, Cloth Banner and
Cotton Canvas".**

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
"Printing Flex Banner, Cloth Banner and Cotton Canvas".

6. Entry 105 of Part B of the First Schedule reads as follows:

“Printed Materials including diary and calendar
other than those specified in the Fourth Schedule.”

7. Printed Flex sheet as printed materials fits into the description given under Entry 105 of Part B of the First Schedule.

8. The ruling therefore is that **Printing Flex Banner, Cloth Banner and Cotton Canvas** are taxable at 5% under Entry 105 of Part B 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.Max Flex and Imaging Systems Ltd.,
255, Ganapathy Pudur 3rd Street,
Ganapathy, Coimbatore 641 006.

Copy to:

Assistant Commissioner (CT)
Ganapathy Assessment Circle, Coimbatore.
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.

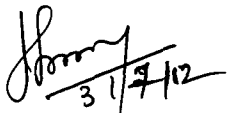
The Deputy Commissioner (CT), Zone-III, Coimbatore

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//


31/7/12
Commercial Tax Officer