

**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 38/ 2012-13**  
**D.Dis.Acts Cell II/21214/2012**

**Dated 27.07.2012**

Ref: Application of Tvl.Avanti Wind Systems India Pvt. Ltd.,  
No.68, Unit 3, Warehouse No.G2, Indus Valleys Logistic  
Park, Vellalar Street, Melayanambakkam, Chennai  
600 095, dated 11.05.2012.

**ORDER**

Tvl.Avanti Wind Systems India Pvt. Ltd., No.68, Unit 3,  
Warehouse No.G2, Indus Valleys Logistic Park, Vellalar Street,  
Melayanambakkam, Chennai 600 095, (TIN: 33181349893) 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':

**"Lift used in WOPG".**

3. The issue has been examined in detail with reference to the  
provisions of 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, 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  
**"Lift used in WOPG".**

6. It is seen from the details furnished by the applicants that they are manufacturers and traders of Lift intended for fixing to the tower carrying the wind operated electric generators. It is a service lift.

7. Entry 46 of Part C of the First Schedule TNVAT Act reads as follows:

"Lifts, elevators, hoists, whether operated by electricity, hydraulic power, mechanical power or steam".

8. The product dealt with by the applicants fits into the description given under Entry 46 of Part C of First Schedule.

9. The ruling therefore is that **Lift used in WOPG** is taxable at 14.5% under Entry 46 of the Part-C of 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.Avanti Wind Systems India Pvt. Ltd.,  
No.68, Unit 3, Warehouse No.G2,  
Indus Valleys Logistic Park,  
Vellalar Street, Melayanambakkam,  
Chennai 600 095,

Copy to:

Assistant Commissioner (CT)

Koyembedu 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-6

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.

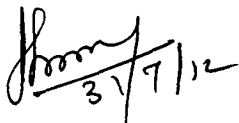
The Deputy Commissioner (CT), Zone-X, Chennai-6

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//

  
3/7/12  
Commercial Tax Officer