

**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 39/ 2011-12
D.Dis.Acts Cell II/5919/2012**

Dated 02.04.2012

Ref: Application of Tvl.Sintex Industries Limited, No.131, Trichy Main Road, Santhiyur, Attaiyampatti, Salem 636 203, Dated 25.02.2012.

ORDER

Tvl.Sintex Industries Limited No.131, Trichy Main Road, Santhiyur, Attaiyampatti, Salem 636 203 (TIN: 33432703633) 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':

"Insulation Material".

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 "**Insulation Material**".

6. The applicant is engaged in manufacture and sale of various plastics products including insulated sandwich panels. The sandwich panel consist of an insulating layer of polyurethane foam sandwich between two layers of the suitable facing of metal or plastic.

7. The sandwich panels sold by the applicant are therefore not insulation material in the same manner in common parlance when copper wire is insulated, it will be used as electrical goods (96 STC 300). The sandwich panels therefore thus not fit into the description found in entry 69 of Part B to First Schedule.

8. Entry 69 of Part-B to First Schedule reads as follows:
"Insulators"

9. Entry 69 of Part C to First Schedule reads as follows:

"Any other goods, not specified in any of the schedules"

10. The ruling is therefore that insulated sandwich panels is taxable at 14.5% under entry 69 of Part-C of First Schedule 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.Sintex Industries Limited,
No.131, Trichy Main Road,
Santhiyur, Attaiyampatti, Salem - 636 203.

Copy to:

Assistant Commissioner (CT)
Salem Rural 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, Greams Road, Chennai-6.


The Deputy Commissioner (CT), Salem

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.