

**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 39/ 2012-13  
D.Dis.Acts Cell II/21474/2012**

**Dated 27.07.2012**

Ref: Application of Tvl.Mysore Poly Foams, No.132/SF 62/1A,  
Veerasamy Pudur, Gajjanaickenpatty, Salem 636 201,  
dated Nil.

**ORDER**

Tvl.Mysore Poly Foams, No.132/SF 62/1A, Veerasamy Pudur,  
Gajjanaickenpatty, Salem 636 201, (TIN: 33972705664) 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':

**"Expanded Poly Ethylene Sheet".**

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  
**"Expanded Poly Ethylene Sheet".**

6. It is seen from the details furnished by the applicant that expanded Poly Ethylene Sheet is a packaging material available in rolls or mats. It has the ability to absorb the fine debris and dust that can penetrate in the packaging during transportation and storage. It plays a significant role in transporting furniture. The advantage of using this packing material can be attributed to its light weight. The poly ethylene foam is used to wrap furniture, computer components, electronics, sporting goods, etc.,

7. The description of the product, "expanded poly ethylene sheet" fits into the description given under the Entry 94 of Part B of the First Schedule to the TNVAT Act, 2006.

8. The ruling therefore is that sales of **Expanded Poly Ethylene Sheets** are taxable at 5% under Entry 94 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.Mysore Poly Foams,  
No.132/SF 62/1A, Veerasamy Pudur,  
Gajjanaickenpatty, Salem 636 201.

Copy to:

Assistant Commissioner (CT)  
Salem Rural 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), Salem Division, Salem

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), Salem

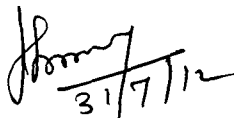
All Additional Commissioners, Deputy Commissioners, Assistant Commissioners,

Commercial Tax Officers in CCT 's Office

Personal Clerk to the CCT

Stock file / Acts Cell II / Spare-5

//forwarded by order//

  
31/7/12  
Commercial Tax Officer