

**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 3/ 2012-13**  
**D.Dis.Act Cell II/11913/2012**

**Dated 23.7.2012**

Ref: Application of Tvl. VAAS Automation Private  
Limited, 73, Old Mahabalipuram Road, Perungudi,  
Chennai – 600 096.Dated 04.04.2012

**ORDER**

Tvl. VAAS Automation Private Limited, 73, Old Mahabalipuram Road, Perungudi, Chennai – 600 096, (TIN: 33640620297) 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 'VV':

**"Industrial valves".**

3. The issue has been examined in detail with reference to the provisions of TNVAT Act and Rules and clarification 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 the rate of tax on **"Industrial valves"**.

6. Entry 67-A(t) of Part-B to First Schedule reads as follows:  
**"Industrial valves of all kinds and industrial fans"**

7. There is a specific entry in the Schedule for the commodity on which clarification was sought by the applicant. Industrial Valves of all

kinds therefore fits into Entry 67-A(t) of Part B to First Schedule taxable at 5%.

8. Therefore, the clarification is that, sale of "**Industrial valves of all kinds**" are taxable at 5% under Entry 67-A(t) of Part-B to First Schedule under TNVAT Act, 2006.

Sd/- R. Chandramohan  
Additional Commissioner (PR)

Sd/- B. Gnanasekar  
Additional Commissioner(RP)

Sd/- K. Manivasan  
Commissioner of Commercial Taxes

To

Tvl. VAAS Automation Private Limited,  
73, Old Mahabalipuram Road,  
Perungudi,  
Chennai – 600 096.

Copy to:

The Assistant Commissioner (CT)  
Anna Salai II 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

The Joint Commissioner (CT), Chennai (East) 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.

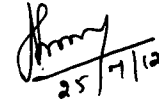
The Deputy Commissioner (CT), Zone-V, Chennai.

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.