

**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 40/ 2012-13  
D.Dis.Acts Cell II/21827/2012**

**Dated 27.07.2012**

Ref: Application of Tvl.Carbonaire Industries (Madras) Pvt.  
Ltd., No.207, Saint Mary's Road, Alwarpet, Chennai  
600 018, Dated 27.06.2012.

**ORDER**

Tvl.Carbonaire Industries (Madras) Pvt. Ltd., No.207, Saint Mary's Road, Alwarpet, Chennai 600 018, (TIN: 33210921961) 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 items:

**"Track fittings –  
a) Rail Pad  
b) Washer  
c) Bush  
d) Insulators  
- used in Railway Tracks"**

3. The issue has been examined in detail with reference to the provisions of TNVAT Act and Rules and the clarification is given.

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 applicants have sought clarification on the rate of tax on the following:-

**"Track fittings –  
a) Rail Pad  
b) Washer**

**c) Bush**  
**d) Insulators**  
**- used in Railway Tracks".**

6. Note (2) to Form VV specifically mentions that separate application should be filed for each goods, whereas the applicants have sought clarification for 4 items in one application.

7. The Authority, therefore, decides to issue clarification on the rate of tax on " Rail Pad ", the first commodity given in Form VV.

8. "Rail Pads" used for track fittings do not find place in any of the specific entries in the Schedules to the TNVAT Act, 2006 and hence rail pads are considered as unclassified items.

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

"Any other goods not specified in any of the goods".

10. The clarification therefore is "**Rail Pads**" are unclassified goods taxable at 14.5% under Entry 69 of Part C 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.Carbonaire Industries (Madras) Pvt. Ltd.,  
No.207, Saint Mary's Road,  
Alwarpet, Chennai 600 018.

Copy to:

Assistant Commissioner (CT)  
Thiruvanmiyur 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.

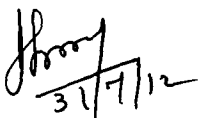
The Deputy Commissioner (CT), Zone VII, Chennai 6

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//

  
31/7/12  
Commercial Tax Officer