

**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 41/ 2012-13
D.Dis.Act Cell II/22073/2012

Dated 23.07.2012

Ref: Application of Tvl. Electro Steel Castings Limited,
148/150, Luz Church Road, Chennai – 600 004
Dated 27.06.2012

ORDER

Tvl. Electro Steel Castings Limited, 148/150, Luz Church Road, Chennai – 600 004 (TIN: 33350701694) 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 item in column 4 of Form 'VV':

“Cast Iron Spun Pipes”.

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 **“Cast Iron Spun Pipes”**.

6. Entry 100 of Part-B to First Schedule reads as follows:

“Pipes, tubes and its fittings of all varieties including hose pipes, ductile pipes and PVC pipes”

7. There is a specific Entry in the Schedule for the commodity on which clarification was sought by the applicant. Cast Iron Spun Pipes,

therefore, fit into Entry 100 of Part B to First Schedule as " Pipes of all varieties"

8. Therefore the clarification is that sale of "**Cast Iron Spun Pipes**" are taxable at 5% under entry 100 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. Electro Steel Castings Limited,
148/150, Luz Church Road,
Chennai – 600 004

Copy to:

The Assistant Commissioner (CT)

Mylapore 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.

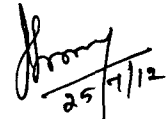
The Deputy Commissioner (CT), Zone-VI, Chennai

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.