

**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 42/ 2011-12  
D.Dis.Acts Cell II/4059/2012**

**Dated 23.07.2012**

Ref: Application of Tvl.Arun Motors, 16/4, Kamala Thoppu Lane, North Veli Street, Madurai – 625 001  
Dated 01.02.2012.

**ORDER**

Tvl.Arun Motors, 16/4, Kamala Thoppu Lane, North Veli Street, Madurai – 625 001 (TIN: 33974901453) have filed an application and sought clarification under section 48-A of TNVAT Act, 2006, read with rule 12-A of TNVAT Rules, 2007.

2. They sought clarification on the following items in column 4 of Form 'VV':

- "a) Disc Plough Assembly**
- b) Tiller Plough Assembly**
- c) Rotovator Assembly**
- d) Tiller Shovels/ Cultivator Shovels**
- e) Tiller tynes/ Cultivator tynes**
- f) Tiller springs / Cultivator springs**
- g) Disc plates**
- h) Rotovator blades "**.

3. The issue has been examined in detail with reference to the provisions of TNVAT Act and Rules and the 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 the following: -

- a) Disc Plough Assembly**
- b) Tiller Plough Assembly**
- c) Rotovator Assembly**
- d) Tiller Shovels/ Cultivator Shovels**
- e) Tiller tynes/ Cultivator tynes**
- f) Tiller springs / Cultivator springs**
- g) Disc plates**
- h) Rotovator blades ”.**

6. Note (2) to Form VV specifically mentions that separate application should be filed for each goods, where as the applicant has sought clarification for 8 items in single application.

7. The Authority therefore decided to issue clarification on the rate of tax on “ **Disc Plough Assembly** ” being the first commodity given in Form VV.

8. Entry 1 (ii) of Part B to the Fourth Schedule reads as follows:

“Agricultural implements not operated manually or not driven by animal including their parts and accessories (including those powered or operated by tractors or by power tillers) as notified by the Government”.

9. Government have notified 19 agricultural implements in Notification No.II(1)/CTR/12(a-13)/2012 dated 27-03-2012 effective from 01-04-2012. “Plough, Bed Plough, Chisel Plough and Disc Plough” are listed in Sl.No.14 of the said notification.

10. The clarification therefore is that "**Disc plough assembly**" is exempted from tax as per entry No.1(ii) of Part B to Fourth Schedule as per Notification No. II(1)/CTR/12(a-13)/2012, dated 27.3.2012 with effect from 01-04-2012 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.Arun Motors,  
16/4, Kamala Thoppu Lane,  
North Veli Street,  
Madurai – 625 001

Copy to:

The Assistant Commissioner (CT)  
Tamil Sangam Road 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), Madurai Division, Madurai

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), Madurai (East), Madurai

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//

  
27/7/12  
Commercial Tax Officer.