

**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/ 2012/13
D.Dis.Acts Cell II/22568/2012**

Dated 23.07.2012

Ref: Application of Tvl.Metecno (India) Private Ltd.,
No.138/30, Second Floor, Florida Towers,
Nelson Manickam Road, Chennai-600 029
dated 04.07.2012.

ORDER

Tvl. Metecno (India) Private Ltd., No.138/30, Second Floor, Florida Towers, Nelson Manickam Road, Chennai-600 029 (TIN: 33141663419) 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 item in column 4 of Form 'VV':

"Insulation Materials".

3. The issue has been examined in detail with reference to the provisions of TNVAT Act and Rules and ruling 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 **"Insulation Materials"**.

6. Entry 69 of Part-B to First Schedule reads as follows:
"Insulators"

7. The applicant is engaged in manufacture and sale of insulation material (Insulators) The said insulation materials is made up of polyurethane foam materials between CR sheets. The polyurethane foam acts as insulated materials and the CR Sheets were used to give strength to the product. The product as such marketed is not insulation material but a product sold after insulation. Such insulated panel sold by the applicant cannot be called as insulation materials and therefore does not fit into the description found in Entry 69 of Part-B to First Schedule.

8. Entry 69 of Part C to First Schedule reads as follows:
"Any other goods, not specified in any of the schedules"

9. There is no specific entry for "Sandwich Panels" sold by the applicant in any one of the schedules. Sandwich panels are therefore considered as unclassified goods under Entry 69 of Part-C to First Schedule.

10. The ruling is therefore that Insulation Materials sold by the applicant are only "**Insulated Sandwich Panels**" taxable at 14.5% under Entry 69 of Part-C of 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.Metecno (India) Private Ltd.,
E-11, SIPCOT Industrial Area,
NH 4, Sriperumbudur,
Kancheepuram District.

Copy to:

The Assistant Commissioner (CT)
Sriperumbudur 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 Commissioners (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.

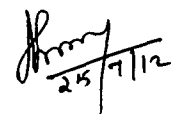
The Deputy Commissioner (CT), Kancheepuram

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.