

**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 44/ 2011-12
D.Dis.Acts Cell II/9189/2012

Dated 25.07.2012

Ref: Application of Tvl.Sony India Pvt. Ltd., No.14/43, Haddows Road, Nungambakkam, Chennai-600 034, dated Nil.

ORDER

Tvl.Sony India Pvt. Ltd., No.14/43, Haddows Road, Nungambakkam, Chennai-600 034, (TIN: 3365046135) 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 have sought clarification on the following item in column 4 of Form 'VV':

"Floppy Discs "

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

4. The Tamil Nadu Value Added Tax (Second Amendment) Act, 2011 came into force on 27.09.2011, 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

"Floppy Discs".

6. Floppy Disc is a most compact professional digital video recording media containing pure cobalt evaporated coating with diamond like carbon protective layer for delivering high outputs plus high reliability. The product also contains ultra fine high performance metal particles and new calendaring technology to realize high output.

Accordingly the applicant have stated that the product Floppy Disc falls under Entry 68(5)(c) (i) of Part B of the First Schedule to the TNVAT Act, 2006.

7. Entry 68 of Part-B of the First Schedule reads as follows:
"Information Technology Products as notified by the Government."

8. In accordance with the said Entry, Government have notified 30 products as information Technology Products in notification No.II(1)/CTR/(a-6)2007, dated 01.01.2007. The exhaustive list of IT products under the said Entry, however does not contain "Floppy Discs" of the description given by the applicant. In other words, Government have not notified Floppy Discs as IT Product.

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

10. As there is no specific entry for "Floppy Discs" in any of the Schedules. Floppy Discs are considered as unclassified goods.

11. The ruling is therefore that "Floppy Disc" 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. Sony India Pvt. Ltd.,
No.14/43, Haddows Road,
Nungambakkam, Chennai-600 034

Copy to:
Deputy Commissioner (CT)
Large Tax Payers Unit IV, Chennai 600 004.
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), large Tax Payers Unit, Chennai-4.

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..

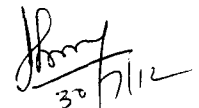
The Accountant General (Audit)-II, No.44 , Greams Road, Chennai-6.

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