

**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. E. Rathinasamy, M.Sc., B.L.,
Additional Commissioner (RP) (FAC)**
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A.C.A.A.R 45/ 2012-13

Dated 14.02.2013

Ref: Application of Tvl.Philips Electronics India Limited, Old No.476, New No.672, Anna Salai, Nandanam, Chennai - 600 035, dated 09.07.2012.

Tvl.Philips Electronics India Limited, Old No.476, New No.672, Anna Salai, Nandanam, Chennai - 600 035, (TIN: 33091581918) 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. The clarification was sought on the following in column 4 of Form V V:

“T5 – CFL / CFT”.

3. The dealers have stated that T5 florescent lamps / tubes are one of the most energy efficient lighting technologies obtainable in the florescent lighting industry. The lengths of these tubes are designed to fit within 300 mm (one foot) modular units (such as modular ceilings, modular comforts etc.,). The use of T5 tubes allows the tubes to be fitted into smaller spaces or more tubes for more light. This new generation of florescent lighting technology function with less energy but performs with greater efficiency. T5 florescent lamps / tubes are same as Compact Florescent Tubes (CFT).

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

5. Section 48-A of the TNVAT Act, 2006 provides for clarification on any point concerning rate of tax.

6. The dealer has sought clarification on "**T5 – CFL / CFT**".

7. Compact Fluorescent lamps and tubes are smaller both in length and diameter. The tube used in lighting applications are low pressure mercury vapour discharge lamps. These lamps generate light by the process of fluorescence by electrical discharge – passage of electricity to gaseous-vapour medium along the column of the tube. Therefore, T5 is not a compact florescent tube but, having the length of an ordinary tube light and hence irrespective of its specific characteristics, it is treated as a unclassified item.

8. Entry 69 of Part C of the First Schedule reads as follows:

"Any other goods, not specified in any of the Schedules "

9. T5 fits into the description given under Entry 69 of Part C of the First Schedule.

9. The clarification, therefore, is that **T5** is 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/-E. Rathinasamy
Additional Commissioner(RP)(FAC)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To

Tvl.Philips Electronics India Limited,
Old No.476, New No.672,
Anna Salai,
Nandanam,
Chennai – 600 035

Copy to:

The Assistant Commissioner (CT)
LTU Assessment Circle,
Chennai

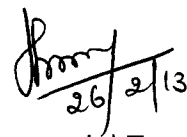
The Joint Commissioner (CT),
LTU Division.

The Joint Commissioner (CS)
To host in the Department Website

Government, Commercial Taxes & Registration Department,
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 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 Additional Commissioners, Deputy Commissioners, Assistant
Commissioners,
Commercial Tax Officers in CCT's Office
Personal Clerk to the CCT.
Stock File3 / Act Cell II / Spare – 5.

//forwarded by order//



Commercial Tax Officer.