

**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 46/ 2012-13**

**Dated 25.10.2012**

**D.Dis.Acts Cell II/23263/2012**

Ref: Application of Tvl Adithya Aqua Tech Solutions,  
No.136, Krishna Complex, Shastri Road, Ram  
Nagar, Coimbatore - 641 009, dated  
10-07-2012

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Tvl. Adithya Aqua Tech Solutions, No.136, Krishna Complex,  
Shastri Road, Ram Nagar, Coimbatore - 641 009, (TIN:  
33212224380) 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 VV;

**“Water Purification Plant with reverse  
osmosis Technology using thin film  
composite membrane”.**

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

4. The applicants are manufacturers of R.O. Water  
Treatment Plant, and they effect sales to Flat Promoters,  
Apartments, Shopping Complexes, Large Industrial Houses,  
Factories, Hospitals, Education Institutions etc.,

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 **"Water Purification Plant with reverse osmosis Technology using thin film composite membrane"**.

7. The product manufactured and sold by the applicant falls under the category "Machinery" since a fabricated structure is installed for the purpose of purifying water at various stages. There is no specific entry for **"Machinery"** under any of the Schedules to the Act.

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

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

9. R.O. Water Treatment Plant, which is a machinery for water purification, not specified in any of the Schedules, therefore fits into the description given under Entry 69 of Part C of the First Schedule to the Act.

10. The clarification, therefore, is that **"Water Purification Plant"** is a machinery not specified in any of the Schedules and 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. Gnanasekaran  
Additional Commissioner (RP)

Sd/- Dr.K. Manivasan  
Commissioner of Commercial Taxes

To  
Tvl Adithya Aqua Tech Solutions,  
No.136, Krishna Complex,  
Shastri Road, Ram Nagar,  
Coimbatore – 641 009

Copy to:

Assistant Commissioner (CT)  
Avarampalayam Assessment Circle.  
Joint Commissioner (CT), Coimbatore Division.  
Joint Commissioner (CS) - To host in the Department Website  
The Secretary to 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.