

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. Thiru. Hemant Kumar Sinha, I.A.S.,
Principal Secretary /
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 48/ 2011-12
D.Dis.Acts Cell II/8931/2012

Dated 02.04.2012

Ref: Application of Tvl.Rainbow Enterprises, No.64/2, SIDCO
Industrial Estate (North Phase),Ambattur Chennai 600
098, Dated 04.03.2012

O R D E R

Tvl.Rainbow Enterprises, No.64/2, SIDCO Industrial Estate
(North Phase),Ambattur Chennai 600 098, (TIN: 33111441839) filed
an application and sought clarification under section 48-A of TNVAT
Act, 2006, read with rule 12-A of TNVAT Rules, 2006.

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

"PVC Pipes"

3. The issue has been examined in detail with reference to
provisions of the TNVAT Act and Rules and 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 "PVC Pipes"

The Commodity "PVC Pipes" finds place under entry 100 of Part B to
First Schedule taxable at 5%.

6. Entry 100 of Part B to First Schedule reads as follows:
"Pipes, Tubes and its fittings of all varieties including hose pipes, ductile pipes and PVC pipes".

7. The clarification therefore is that "PVC pipes" is taxable at 5% under entry 100 of Part-B to First Schedule under TNVAT Act 2006.

Sd/- R.Chandramohan
Additional Commissioner (PR)

Sd/- E. Rathinasamy
Additional Commissioner(RP)(FAC)

Sd/- Hemant Kumar Sinha
Principal Secretary /
Commissioner of Commercial Taxes

To
Tvl. Rainbow Enterprises,
No.64/2, SIDCO Industrial Estate
(North Phase),
Ambattur, Chennai 600 098

Copy to:
Assistant Commissioner (CT)
Koratur Assessment Circle.
Joint Commissioner (CS)

To host in Website

The Secretary to Government, Commercial Taxes and Registration
Department , Secretariat, Chennai - 9.

All Joint Commissioners (CT), including Enforcement, LTU, MOU and ISIC

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), Zone-X, Chennai

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, 15/5/12