

**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 5/2013-14**  
**(Acts Cell II/12467/2013)**

**Dated 04.10.2013**

Ref: Application of Tvl. Vinayaga Industries, 54, Sri Venkatesa Perumal Nagar, Keeranam Road, Saravanampatti, Coimbatore -641 035, dated 15.04.2013

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Tvl. Vinayaga Industries, 54, Sri Venkatesa Perumal Nagar, Keeranam Road, Saravanampatti, Coimbatore -641 035 (TIN: 33372121666) 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:

**"Rice Mill Screens"**

3. In the application, it was mentioned that they seek clarification on Rice Mill Screens sold outside the State without 'C' Forms.

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 had sought clarification on **"Rice Mill Screens"**.

7. The details furnished by the dealer in the application were examined. "Rice mill screens" (Salladai) are manufactured out of stainless steel and mild steel with thickness ranging from 0.5 mm to 1.5mm. The dealer had sought clarification on the rate of tax applicable to the "Rice mill screens" if sold inter-state without "C" Form. The product manufactured by the dealer is taxable at 14.5% under Entry 69 of Part-C of the First Schedule as residuary item in the absence of any specific entry for the product in any of the Schedules. If, "Rice mill screens" (Salladai) are sold outside the State without "C" Form, the applicable rate of tax is 14.5% as provided under Section 8 (2) of the CST Act.

8. The clarification therefore is that **"Rice Mill Screens"** are taxable at 14.5% if sold outside the State without 'C' Form.

Sd/- R.Chandramohan Additional Commissioner (PR) Sd/- E. Rathinasamy Additional Commissioner(RP)(FAC) Sd/- Dr. K. Manivasan for Commissioner of Commercial Taxes

To

Tvl. Vinayaga Industries,  
54, Sri Venkatesa Perumal Nagar,  
Keeranam Road, Saravanampatti, Coimbatore -641 035

Copy to:

The Assistant Commissioner (CT),  
Ganapathy Assessment Circle, Coimbatore  
The Joint Commissioner (CT), Coimbatore Division.  
The Joint Commissioner (CS),

**To host in the Department Website**

The Secretary to Government, Commercial Taxes & Registration Dept, Chennai - 9.  
All Joint Commissioners (CT) including Enforcement, LTU. MOU and ISIC.  
All Deputy Commissioners (CT), Territorial, and Enforcement.  
All Head of Offices (Assessment).  
The State Representative, Sales Tax Appellate Tribunal, (Main Bench), Chennai - 104.  
The Addl. State Representative, (AB) Chennai, Madurai and Coimbatore.  
The Director, CTSTI, Greams Road, Chennai - 6.  
The Chief Executive Officer, Traders Welfare Board, Chennai - 5.  
The Additional Commissioners, Joint Commissioners, Deputy Commissioners, Assistant Commissioners and Commercial Tax Officers in CCT's Office.  
Personal Clerk to the CCT.  
Stock File3 / Act Cell II / Spare - 5.

//Forwarded by Order//

  
10/10/13  
Commercial Tax Officer