

**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 50/ 2011-12
D.Dis.Acts Cell II/7660/2012

Dated 25.07.2012

Ref: Application of Tvl.Parekh Integrated Services Pvt. Ltd.,
No.117/3C, Padmavathy Gardens, Numbal, Vellappan
Chavadi, Chennai-600 077, dated 29.02.2012.

ORDER

Tvl. Parekh Integrated Services Pvt. Ltd., No.117/3C, Padmavathy Gardens, Numbal, Vellappan Chavadi, Chennai-600 077, (TIN: 33351464405) 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':

"Recorded and prerecorded DVDs "

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
"Recorded and prerecorded DVDs "

6. The applicant has mentioned in Form VV that their product "Recorded and Prerecorded DVDs" would fall under Entry 68(5)(d) as IT product.

7. Entry 68 of Part-B to 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 which, though contains "Recorded and pre recorded DVDs and CDs", the said entry is to be read with the main entry "IT software of any media". As recorded and pre recorded DVDs and CDs were classified as IT product only in the specified contexts and not otherwise.

9. Entry 13-A (e) of Part C to First Schedule reads as follows:
"DVDs and CDs"

10. There is specific entry for "DVDs" in the First schedule.

11. The ruling is therefore that **"Recorded and prerecorded DVDs"** are taxable at 14.5% under Entry 13-A(e) of Part-C of First Schedule under TNVAT Act 2006.

Sd/- R. Chandramohan
Additional Commissioner (PR)

Sd/- B. Gnanasekar
Additional Commissioner(RP)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To
Tvl. Parekh Integrated Services Pvt. Ltd.,
No.117/3C, Padmavathy Gardens,
Numbal, Vellappan Chavadi, Chennai-600 077

Copy to:

Assistant Commissioner (CT)
Koyembedu Assessment Circle,
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), Chennai (South) Division, Chennai-6

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-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//


30/7/12
Commercial Tax Officer