

**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 52/ 2011-12
D.Dis Act Cell II/10832/2012

Dated 27.07.2012

Ref: Application of Tvl.Sunbeam Generators Private
Limited, SF 16/8, Thirumurugan Nagar, Perambai
Village, Tindivanam, Dated 14-03-2012.

ORDER

Tvl.Sunbeam Generators Private Limited, SF 16/8,
Thirumurugan Nagar, Perambai Village, Tindivanam, (TIN:
33914723685) 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. They have sought clarification on the following in column 4 of
Form VV:

**“Generators used for producing
electricity”.**

3. The issue has been examined in detail with reference to the
provisions of the TNVAT Act and Rules and clarification 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
“Generators used for producing electricity under the CST Act, 1956” .

6. Entry 39 of Part-C of the First Schedule to the TNVAT Act
2006, reads as follows:-

**“Generators , Generating sets and non-electronic
voltage stabilizers “**

7. Generators are therefore taxable at 14.5% as per Entry 39 of Part C of the First Schedule. However, by Notification No.II(1)/CTR/12 (R-23)/2011, dated 11.07.2011, the rate of tax on " Generators used for producing electricity " is reduced to 5% with effect from 12-07-2011 under the TNVAT Act, 2006. This rate of tax is applicable under the CST Act, 1956 also as per Section 8 (2) of the CST Act, 1956.

8. The clarification therefore is that " **Generators used for producing electricity** " is taxable at the reduced rate of 5% under the TNVAT Act with effect from 12-07-2011 and at 2% with 'C' form and at 5% without 'C' form under the CST Act, 1956.

Sd/- R. Chandramohan
Additional Commissioner (PR)

Sd/- B. Gnanasekar
Additional Commissioner(RP)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To
Tvl.Sunbeam Generators Private Limited,
SF 16/8, Thirumurugan Nagar,
Perambai Village, Tindivanam.

Copy to:

Assistant Commissioner (CT)
Tindivanam 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), Vellore Division, Vellore

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.

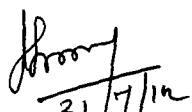
The Deputy Commissioner (CT), Villupuram

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//


31/7/11
Commercial Tax Officer