

**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. K. Mahalingam, M.Sc.,  
Additional Commissioner (RP)**

**A.C.A.A.R 53/2013-14**  
(Acts Cell II/21926/2013)

**Dated 06.12.2013**

Ref: Application of Tvl. Sika India Private Limited, 23, G.S.T. Road, Bukkathurai Village, Maduranthakam Taluk, Kancheepuram - 603 308 dated 17.07.2013

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Tvl. Sika India Private Limited, 23, G.S.T. Road, Bukkathurai Village, Maduranthakam Taluk, Kancheepuram - 603 308 (TIN: 33331024036) 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 V V:

**"Sika WP Shield"**

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. Section 48-A of the TNVAT Act, 2006 provides for clarification on any point concerning rate of tax.

5. The dealer had sought clarification on "**Sika WP Shield**" which is understood in common parlance or commercial circles as "Bituminous Membrane".

6. The details furnished by the dealer in the application were examined. It is seen from the letter accompanying Form 'VV' that the APP modified plain finished bituminous membrane is manufactured by modifying premium grade asphalts with non woven polyester reinforcements to improve the overall weatherability of the membrane. These type of membranes show tremendous strength, elasticity and weatherability. This membrane is coated with a proprietary blend of asphalt and atactic poly propylene which provides an efficient mode of application by heat welding. It is used as waterproofing/

damproofing membrane for protection of various substrates in wide range of applications.

7. Sika WP Shield (Bituminous Membrane) on which clarification sought has not been mentioned in any of the Entries in the Schedules. Therefore, the product sold by the dealer is classified as residuary item only.

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

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

9. "Sika WP Shield (Bituminous Membrane)" fits into the description given under Entry 69 of Part-C of the First Schedule.

10. The clarification therefore is that **"Sika WP Shield (Bituminous Membrane)"** is taxable at 14.5% under Entry 69 of Part-C of the First Schedule to the TNVAT Act.

Sd/- R.Chandramohan  
Additional Commissioner (PR)

Sd/- K. Mahalingam  
Additional Commissioner(RP)

Sd/- K. Manivasan  
Commissioner of Commercial Taxes

To  
Tvl. Sika India Private Limited,  
23, G.S.T. Road, Bukkathurai Village,  
Maduranthakam Taluk, Kancheepuram – 603 308.

Copy to:  
The Assistant Commissioner (CT),  
Aminjikarai Assessment Circle, Chennai.  
The Joint Commissioner (CT),  
Chennai (Central) Division.  
The Joint Commissioner (CS),

**To host in the Department Website**

The Principal Secretary to Government, Commercial Taxes & Registration Department,  
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//

  
11/12/13  
Commercial Tax Officer