

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 54/2013-14
(Acts Cell-II/21927/2013)

Dated 06.12.2013

Ref: Application of Tvl. Arumugam Traders, 46/18, Cross Road, New Washermanpet, Chennai - 81 dated 17.07.2013.

Tvl. Arumugam Traders, 46/18, Cross Road, New Washermanpet, Chennai - 81 (TIN: 33491202428) 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:

“Carton Boxes Scrap”

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 **“Carton Boxes Scrap”**.

6. There is a specific entry in the First Schedule for the commodity on which clarification is sought by the dealer.

7. Entry 67-A (ag) of Part-B of the First Schedule reads as below:

“Goods which are sold either by the manufacturer or by the trader, namely:-

Scraps and wastes of all kinds”.

8. “Carton Boxes Scrap” fit into the description given under Entry 67-A (ag) of Part-B of the First Schedule.

9. The clarification therefore is that "**Carton Boxes Scrap**" are taxable at 5% under Entry 67-A (ag) of Part-B 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. Arumugam Traders,
46/18, Cross Road,
New Washermanpet, Chennai - 81.

Copy to:

The Assistant Commissioner (CT),
Tondiarpet Assessment Circle, Chennai
The Joint Commissioner (CT),
Chennai (East) 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//



Commercial Tax Officer