

**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 54/ 2012-13
D.Dis.Acts Cell II/26979/2012**

Dated 25.10.2012

Ref: Application of Tvl. Astral Polytechnik Limited,
509/1-A, Maniakarampalayam Road,
Nallampalayam, Ganapathi, Coimbatore - 641
006, dated Nil.

Tvl. Astral Polytechnik Limited, 509/1-A,
Maniakarampalayam Road, Nallampalayam, Ganapathi,
Coimbatore - 641 006, (TIN: 33592027746) 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;

“PVC Plastic Ball Valve”

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 the rate of tax.

5. There is no specific Entry for **“PVC Plastic Ball Valve”**
under any of the Schedules.

6. Entry 69 of Part C of the First Schedule reads as follows:

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

7. PVC Plastic Ball Valve fits into the description given under Entry 69 of Part C of the First Schedule to the Act.

8. The clarification therefore is that "**PVC Plastic Ball Valve**" is unclassified item taxable at 14.5% under Entry 69 of Part C of the First Schedule to the TNVAT Act, 2006.

Sd/- R. Chandramohan
Additional Commissioner (PR)

Sd/- B. Gnanasekaran
Additional Commissioner (RP)

Sd/- Dr.K. Manivasan
Commissioner of Commercial Taxes

To

Tvl. Astral Polytechnik Limited,
509/1-A, Maniakampalayam Road,
Nallampalayam, Ganapathi
Coimbatore - 641 006,

Copy to:

The Assistant Commissioner (CT)
Thudiyalur Assessment Circle.

The Joint Commissioner (CT)
Coimbatore Division.

The Joint Commissioner (CS)
To host in the Department Website

The Secretary to Government, Commercial Taxes & Registration Department,
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 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 Additional Commissioners, Deputy Commissioners, Assistant Commissioners,

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.