

**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 55/ 2012-13  
D.Dis.Acts Cell II/28286 /2012**

**Dated 26.10.2012**

Ref: Application of Tvl. Lakshmi Chain Works,  
112/120, Appu Chetty Street, Shevapet, Salem  
- 636 002, dated 16-08-2012.

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Tvl. Lakshmi Chain Works, 112/120, Appu Chetty Street, Shevapet, Salem - 636 002,, (TIN: 33252641943) 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;

**“Vertical downloading casting machinery”.**

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. The applicants are importing Vertical downloading casting machinery intended to manufacture copper wire and rod with copper scrap as raw material.

5. The Vertical downloading casting machinery imported and sold by the applicants falls under the category “Machinery”. There is no specific entry for “Machinery” 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. Vertical downloading casting machinery fits into the description given under Entry 69 of Part C of the First Schedule to the Act.

8. The clarification, therefore, is that **“Vertical downloading casting machinery”** is goods not specified in any of the Schedules and hence taxable at 14.5% under Entry 69 of Part C of the First Schedule to the TNVAT Act, 2006.

Sd/- R. Chandramohan      Sd/- B. Gnanasekaran      Sd/- Dr.K. Manivasan  
Additional Commissioner (PR)      Additional Commissioner (RP)      Commissioner of Commercial Taxes

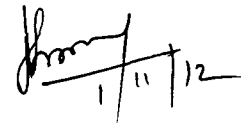
To

Tvl. Lakshmi Chain Works,  
112/120, Appu Chetty Street,  
Shevapet,  
Salem – 636 002,

Copy to:

The Assistant Commissioner (CT)  
Shevapet Assessment Circle.  
The Joint Commissioner (CT)  
Salem 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.