

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 58/2013-14
(Acts Cell-II/25348/2013)

Dated 06.12.2013

Ref: Application of Tvl. IGP Engineers Private Limited, 252,
Angappa Naicken Street, Chennai - 1 dated 14.08.2013

Tvl. IGP Engineers Private Limited, 252, Angappa Naicken Street, Chennai - 1 (TIN: 33690100107) 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:

**“Gaskets (parts and accessories of rail engine under CST
Act in other State Railways)”**

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 **“Gaskets (Parts and accessories of rail engine) under CST Act in other State Railways”**.

6. The details furnished by the dealer in the application were examined. In the letter accompanying the application in Form “V V”, it was stated that gaskets are used in Railways as parts and accessories of rail engine. There is a specific entry for Rail engine parts in Part-B of the First Schedule.

7. Entry 112 of Part-B of the First Schedule reads as below:-
“Railway wagons, engines, coaches and parts thereof”.

8. Gaskets used as parts in rail engines on which clarification sought therefore fits into the description given under Entry 112 of Part-B of the First

Schedule. Therefore, gaskets used as a part in railway engines as specified under Entry 112 of Part-B of the First Schedule are taxable at 5%.

9. The clarification therefore is that "**Gaskets**" as parts in rail engines are taxable at 5% under Entry 112 of Part-B of the First Schedule to the TNVAT Act. Gaskets used in Railway engine as specified under Entry 112 of Part-B of the First Schedule, if sold outside the State are taxable at 5% if not covered by 'C' Form. However, gaskets having use other than in railway engines are taxable at 14.5% under the appropriate Entry under Part-C of the First Schedule to the TNVAT Act, 2006.

Sd/- R.Chandramohan
Additional Commissioner (PR)

Sd/- K. Mahalingam
Additional Commissioner(RP)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To
Tvl. IGP Engineers Private Limited,
79, Valmiki Streeet, Thiruvanmiyur, Chennai-41

Copy to:
The Assistant Commissioner (CT),
Esplanade-I Assessment Circle. Chennai

The Joint Commissioner (CT),
Chennai (North) 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.

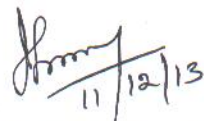
The Chief Executive Officer, Traders Welfare Board, Chennai - 5.

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