

**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)**

* * * * *

**A.C.A.A.R 58/ 2012-13
D.Dis.Acts Cell II/28864/2012**

Dated 26.10.2012

Ref: Application of Tvl.Anjaneya Industry, No.122,
Perundurai Main Road, Thindal, Erode - 638
012, dated 31-08-2012.

Tvl.Anjaneya Industry, No.122, Perundurai Main Road, Thindal, Erode - 638 012,, (TIN: 33102905623) 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;

“Coconut dehusking machine”.

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 **Coconut dehusking machine** manufactured and sold by the applicant falls under the category **“Machinery”**. There is no specific entry for “Machinery” under any of the Schedules.

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

“Any other goods, not specified in any of the Schedules”

6. Coconut dehusking machine therefore fits into the description given under Entry 69 of Part C of the First Schedule to the Act.

7. The clarification, therefore, is that the **Coconut dehusking machine** 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
Additional Commissioner (PR)

Sd/- B. Gnanasekaran
Additional Commissioner (RP)

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

To

Tvl.Anjaneya Industry,
No.122, Perundurai Main Road,
Thindal,
Erode – 638 012

Copy to:

The Assistant Commissioner (CT)
Erode Rural 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.

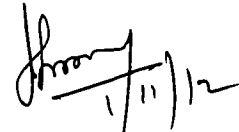
The Accountant General (Audit)-II, No.44, Greams Road, Chennai – 6.

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.