

**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 59/ 2012-13  
D.Dis.Acts Cell II/29358 /2012**

**Dated 26.10.2012**

Ref: Application of Tvl. Supreme Industries Limited,  
68, SIPCOT Industrial Complex, Hosur, dated  
Nil.

-----

Tvl. Supreme Industries Limited, 68, SIPCOT Industrial Complex, Hosur, (TIN: 33113320729) 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;

**“Chemically cross linked polyethylene  
Sheet Insulation material”**

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 dealer has stated that “INSU Shield” is a closed all chemically cross linked polyethylene material. The closed cell structure of the product prevents moisture ingress, and the chemical composition and the density of the material makes it suitable for thermal insulation application in air-conditioning and factory sheds under roofing areas. The product is manufactured with or without facings material such as aluminium foil and UV

film, which serve as vapour barriers providing ease of application and sealing of joints for stable performance.

5. The product is polyethylene sheet of various thickness for diversified uses. The product cannot be considered solely an insulating material as claimed by the dealers.

6. There is no specific Entry for "Chemically cross linked polyethylene Sheet" under any of the Schedules.

7. Entry 69 of Part C of the First Schedule to the Act reads as follows:

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

8. Chemically cross linked polyethylene sheet fits into the description given under Entry 69 of Part C of the First Schedule to the Act.

9. The clarification, therefore, is that "**chemically cross linked polyethylene sheet**" is an 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. Supreme Industries Limited,  
68, SIPCOT Industrial Complex,  
Hosur

Copy to:

The Assistant Commissioner (CT)

Hosur North 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.