

**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 61/2013-14**  
**(Acts Cell-II/26472/2013)**

**Dated 06.12.2013**

Ref: Application of Tvl. Sri Selvaganapathy Garments, 5,  
Ondiveeran Koil Street, Mannappa Mudali Lane,  
Korukkupet, Chennai – 21 dated 29.08.2013

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Tvl. Sri Selvaganapathy Garments, 5, Ondiveeran Koil Street, Mannappa Mudali Lane, Korukkupet, Chennai – 21 (TIN: 33951223321) 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:

**“100% Cotton Pintuck Fabrics”**

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 **“100% Cotton Pintuck Fabrics”**.

6. The details furnished by the dealer in the application along with the samples were examined with reference to the provisions contained in the Act and Rules. Clarification is sought on **“100% Cotton Pintuck Fabrics”**.

7. “Made-ups” as defined in The Textiles (Development and Regulation) Order, 2001, means an article manufactured and or stitched from any type of

cloth, other than a garment. Some of the textile made-ups are bed sheets, curtains, blankets, pillow covers, towels etc.,. The commodities sold by the dealers are textile made-up only.

8. There is a specific entry for textile made-ups under Entry 14 of Part-B of the First Schedule.

9. Entry 14 of Part-B of the First Schedule reads as below:

"Bed sheets, other than those specified in Fourth Schedule, pillow cover and other textile made-ups".

10. The commodities dealt by the dealer therefore fit into the description given under Entry 14 of Part-B of the First Schedule.

11. The clarification therefore is that "**100% Cotton Pintuck Fabrics**" are textile made-ups taxable at 5% under Entry 14 of Part-B of the First Schedule to the TNVAT Act.

Sd/- R.Chandramohan  
Additional Commissioner (PR)

Sd/- K. Mahalingam  
Additional Commissioner(RP)

Sd/- K. Manivasan  
Commissioner of Commercial Taxes

To  
Tvl. Sri Selvaganapathy Garments,  
5, Ondiveeran Koil Street,  
Mannappa Mudali Lane, Korukkupet, Chennai – 21.

Copy to:  
The Assistant Commissioner (CT),  
Washermenpet-I Assessment Circle, Chennai  
The Joint Commissioner (CT), Chennai (East) 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