

**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 61/ 2012-13
D.Dis.Acts Cell II/30244/2012**

Dated 26.10.2012

Ref: Application of Tvl. Coco Tufters Private Limited,
Plot No.C-28/29/32/33, SIPCOT Industrial
Complex, Madathur, Tutucorin – 628 002,
dated 13-09-2012.

Tvl. Coco Tufters Private Limited, Plot No.C-28/29/32/33,
SIPCOT Industrial Complex, Madathur, Tutucorin – 628 002, (TIN:
33485922890) 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;

“PVC Backed Coir Mats”

3. It was stated by the dealer that PVC Resin Powder is
mixed with DOP and Calcium Carbonate powder to form PVC mix
and used in the bottom to hold the coir.

4. The issue has been examined in detail with reference to
the provisions of the TNVAT Act and Rules and Clarification is given
as under:

5. Entry 31 of Part B of the First Schedule to the Act reads
as follows:

“Coir products excluding mattresses”

The PVC backed coir mats fit into the description of coir products.

6. The clarification, therefore, is that **"PVC Backed Coir Mats"** are taxable at 5% under Entry 31 of Part B 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. Coco Tufters Private Limited,
Plot No.C-28/29/32/33,
SIPCOT Industrial Complex,
Madathur,
Tutucorin – 628 002

Copy to:

The Assistant Commissioner (CT) - III

Tuticorin Assessment Circle.

The Joint Commissioner (CT)

Tirunelveli 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.

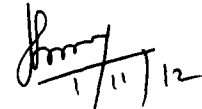
The Additional Commissioners, Deputy Commissioners, Assistant Commissioners,

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.