

**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 62/ 2012-13
D.Dis.Acts Cell II/30592/2012**

Dated 26.10.2012

Ref: Application of Tvl.Sri Rajarajeswari Industries, 2/437,
Main Road, Thiruvalanchuzhi, Swamimalai,
Kumbakonam, dated 13.09.2012.

ORDER

Tvl.Sri Rajarajeswari Industries, 2/437, Main Road, Thiruvalanchuzhi, Swamimalai, Kumbakonam (TIN:33033981925) 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. They have sought clarification on the following item in column 4 of Form 'VV':

"Steel Bureau".

3. The issue has been examined in detail with reference to the provisions of the TNVAT Act and Rules and ruling is given.

4. The applicants have sought clarification on the rate of tax on **"Steel Bureau"**.

5. **"Steel Bureau"** can be considered as furniture. However there is no specific Entry for furniture in any of the

Schedules. Therefore furniture are taxable at 14.5% as unclassified item under Entry 69 of Part C of the First Schedule. However unbranded steel furniture is liable to tax at the reduced rate of 5% as per Notification No.II(1)/CTR/12(R-20)/2011, dated 11.7.2011 effective from 12.7.2011.

6. The ruling is, therefore, that "**Steel Bureau**" is taxable at 14.5% under Entry 69 of Part-C of the First Schedule and at the reduced rate of 5% if it is unbranded.

Sd/- R. Chandramohan Sd/- B. Gnanasekaran Sd/- Dr.K. Manivasan
Additional Commissioner (PR) Additional Commissioner (RP) Commissioner of Commercial Taxes

To

Tvl.Sri Rajarajeswari Industries,
2/437, Main Road,
Thiruvallansuzhi,
Swamimalai,
Kumbakonam

Copy to:

The Assistant Commissioner (CT) - III
Kumbakonam Assessment Circle.

The Joint Commissioner (CT)
Trichy 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.