

**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. E. Rathinasamy, M.Sc., B.L.,  
Additional Commissioner (RP) (FAC)**  
\* \* \* \* \*

**A.C.A.A.R 63/ 2012-13**

**Dated 11.02.2013**

Ref: Application of Tvl.Penta Auto Equipments  
Private Limited, SF.301/5, L & T Bye pass  
Road, Madukarai, Coimbatore - 641 105,  
dated 11-08-2012.

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Tvl.Penta Auto Equipments Private Limited, SF.301/5, L & T Bye  
pass Road, Madukarai, Coimbatore - 641 105 (TIN: 33611802210) 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:

**"Pressure Washer for domestic use".**

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 has sought clarification on pressure washer for  
domestic use.

6. The dealers are manufacturers of garage equipments and marketing Pressure Washer for domestic use to clean two and four wheelers. It is seen from the pamphlet accompanied with the application that the equipment is a high Pressure domestic Washer with several facilities inbuilt to clean two wheelers and four wheelers with water. Such equipments have not been specified in any of the entries in the Schedule. Hence, Pressure Washer is to be treated as unclassified item.

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

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

8. High Pressure Domestic Washer fits into the description given under entry 69 of Part C of the First Schedule.

9. The clarification, therefore, is that High Pressure Domestic Washer is 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/-E. Rathinasamy  
Additional Commissioner(RP)(FAC)

Sd/- K. Manivasan  
Commissioner of Commercial Taxes

To

Tvl.Penta Auto Equipments Private Limited,  
SF.301/5, L & T Bye pass Road,  
Madukarai,  
Coimbatore – 641 105

Copy to:

The Assistant Commissioner (CT)  
Perur Assessment Circle,  
Coimbatore

The Joint Commissioner (CT),  
Coimbatore 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.

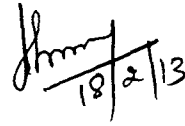
The Additional Commissioners, Deputy Commissioners, Assistant  
Commissioners,

Commercial Tax Officers in CCT's Office

Personal Clerk to the CCT.

Stock File3 / Act Cell II / Spare - 5.

//forwarded by order//

Handwritten signature and date: 18/2/13

Commercial Tax Officer.