

**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 66/2013-14**  
**(Acts Cell-II/26985/2013)**

**Dated 06.12.2013**

Ref: Application of Tvl. Hakimi Enterprises, 21, Perianna  
Maistry Street, Chennai - 1 dated 02.09.2013

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Tvl. Hakimi Enterprises, 21, Perianna Maistry Street, Chennai - 1 (TIN: 33100040534) 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:

**"Kitchenware Trolley for Cylinder (domestic gas)"**

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 **"Kitchenware Trolley for Cylinder"**.

6. There is no specific entry for "Kitchenware Trolley for Cylinder" sold by the dealer in any of the Schedules. Therefore, the product sold by the dealer is classified as residuary item only.

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

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

8. "Kitchenware Trolley for Cylinder" fits into the description given under Entry 69 of Part-C of the First Schedule.

9. The clarification therefore is that **"Kitchenware Trolley for Cylinder"** is taxable at 14.5% under Entry 69 of Part-C 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. Hakimi Enterprises,  
21, Perianna Maistry Street, Chennai - 1.

Copy to:

The Assistant Commissioner (CT),  
Harbort-III Assessment Circle, Chennai  
The Joint Commissioner (CT),  
Chennai (North) 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.

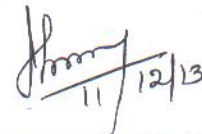
The Chief Executive Officer, Traders Welfare Board, Chennai - 5.

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//



Commercial Tax Officer