

**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)**

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A.C.A.A.R 68/ 2012-13

Dated 20.02.2013

Ref: Application of Tvl.Raj Refrigeration Centre, 42,
Armenian Street, Chennai - 600 001, dated
17-10-2012.

Tvl.Raj Refrigeration Centre, 42, Armenian Street, Chennai-600 001, (TIN:33250081434) 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:

**"EPS Packing boxes, packagings as per
moulds and drawings, packing sheets etc.,".**

3. In the application filed the dealers have indicated that EPS is expandable styrene plastic raw material and the nomenclature adopted in the sale bills is EPS packing sheet, EPS packing cushion, EPS packing boxes etc.,. No other information has been furnished by the dealer.

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. Section 48-A of the TNVAT Act, 2006 provides for clarification on any point concerning rate of tax.

6. The dealer has sought clarification on "**EPS Packing boxes, packagings as per moulds and drawings, packing sheets etc.,**".

7. Expanded polystyrene (EPS) is a thermoplastic, closed -cell, light weight and rigid foam plastic. It is usually white and made of pre-expanded polystyrene beads. Expanded polystyrene is made from expandable polystyrene containing an expansion agent. EPS is a material for packing white goods and also for construction to a lesser extent as it is light yet rigid foam with thermal insulation and high impact resistance. The product EPS packing boxes and packing sheets are therefore used as packing materials only.

8. The clarification, therefore, is that **EPS Packing boxes, packagings as per moulds and drawings, packing sheets** are taxable at 14.5% under Entry 69 of Part C of the First Schedule if used for the purposes other than as packing materials and packing materials are taxable at 5% under Entry 94 of Part B 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.Raj Refrigeration Centre,
42, Armenian Street,
Chennai – 600 001.

Copy to:

The Assistant Commissioner (CT)
Harbour - V Assessment Circle,
Chennai

The Joint Commissioner (CT),
Chennai(North) 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//


26/2/13
Commercial Tax Officer.