

**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 69/ 2012-13

Dated 11.02.2013

Ref: Application of Tvl.Ergomaxx (India) Private
Limtied, 80, Nungambakkam High Road,
Nungambakkam, Chennai – 600 034, dated
18-10-2012.

Tvl.Ergomaxx (India) Private Limtied, 80, Nungambakkam High Road, Nungambakkam, Chennai – 600 034 (TIN: 33510461434) 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:

**“Furniture - Wooden furniture supplies to
Government Departments”.**

3. The dealers are manufacturers and traders in steel and wooden furnitures and effecting sales to various Government Institutions and stated that their products attract 14.5% tax. They have also raised a query as to the rate of tax applicable in respect of supplies made to Electronic Corporation of Tamil Nadu Limited.

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 Furniture (Wooden furniture supplies to Government Departments).

7. Furnitures are taxable at 14.5% under Entry 69 of Part of First Schedule as unclassified goods. However, a reduction in rate of tax from 14.5% to 5% is applicable to dealers who make sale to Government Departments as per Notification No.II(1)/CTR/12(R-16)/2011, with effect from 12-07-2011. However, this reduction is not applicable to Public Sector Undertakings like ELCOT.

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

"Any other goods not specified in any of the Schedules."

9. The clarification, therefore, is that Furniture sold to any persons other than those specified in the notification referred in para 7 are taxable at 14.5% under Entry 69 of Part C of the First Schedule as unclassified item.

Sd/- R.Chandramohan
Additional Commissioner (PR)

Sd/-E. Rathinasamy
Additional Commissioner(RP)(FAC)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To

Tvl.Ergomaxx (India) Private Lintied,
80, Nungambakkam High Road,
Nungambakkam,
Chennai - 600 034

Copy to:

The Assistant Commissioner (CT)
Nungambakkam Assessment Circle,
Chennai.

The Joint Commissioner (CT),
Chennai (Central)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.

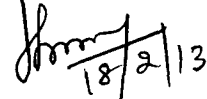
The Additional Commissioners, Deputy Commissioners, Assistant
Commissioners,

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.

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
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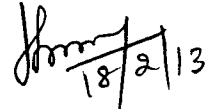
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