

**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 6/ 2012-13
D.Dis.Acts Cell II/12623/2012

Dated 25.07.2012

Ref: Application of Tvl.Avani Feltz Inc. 7A, Vellammal Layout,
Sengunthapuram, Karur-639002, dated 12.4.2012.

ORDER

Tvl.Avani Feltz Inc. 7A, Vellammal Layout, Sengunthapuram, Karur-639002 (TIN: 33313662350) have filed an application and sought clarification under Section 48-A of TNVAT Act, 2006, read with Rule 12-A of TNVAT Rules, 2007.

2. They have sought clarification on the following item in column 4 of Form 'VV':

"Polyester Wadding".

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

4. The Tamil Nadu Value Added Tax (Second Amendment) Act, 2011 came into force on 27.09.2011, inserting a new section 48-A for the constitution of a State Level Authority for Clarification and Advance Ruling to clarify any point concerning the rate of tax.

5. The applicants have sought clarification on the rate of tax on **"Polyester Wadding"**.

6. The product Polyester Wadding used as a cushioning material, as seen from the sample provided, does not find place in any of the entries in the Schedules to the TNVAT Act, 2006.

7. Entry 69 of Part C of the First Schedule reads as follows:
"Any other goods, not specified in any of the schedules"

8. Since there is no specific entry for "**Polyester Wadding**" in any of the Schedules, Polyester Wadding is considered as unclassified goods.

9. The ruling is therefore that Polyester Wadding is 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/- B. Gnanasekar
Additional Commissioner(RP)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To

Tvl.Avani Feltz Inc.
7A, Vellammal Layout,
Sengunthapuram, Karur-639002

Copy to:

Assistant Commissioner (CT)
Karur (North) Assessment Circle.
The Joint Commissioner (CS)

To host in Department Website

The Secretary to Government, Commercial Taxes and Registration
Department , Secretariat, 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 Joint Commissioner (CT), Trichy Division, Trichy

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 Deputy Commissioner (CT), Karur

All Additional Commissioners, Deputy Commissioners, Assistant Commissioners,
Commercial Tax Officers in CCT 's Office

Personal Clerk to the CCT

Stock file / Acts Cell II / Spare-5

//forwarded by order//


30/7/12
Commercial Tax Officer