

**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 71/2013-14**  
**(Acts Cell-II/28056/2013)**

**Dated 06.12.2013**

Ref: Application of Tvl. Sukraa, 14, Teynampet Ramasamy Street, Kondithope, Chennai - 79 dated 13.09.2013.

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Tvl. Sukraa, 14, Teynampet Ramasamy Street, Kondithope, Chennai - 79 (TIN: 33111162576) 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:

**"Unbranded stainless steel chairs"**

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 **"Unbranded stainless steel chairs"**.

6. The dealers have filed a photo of the product for which clarification is sought. It is seen from photo that the product is a furniture with cushion. The expression "SS chair with cushion" has also been mentioned thereon. It is therefore evident that the dealers are selling furniture with backrest and seat fitted with cushion. These furnitures are therefore different from steel furniture which are made-up of steel only.

7. Furnitures, not being listed in any of the Schedules, fit into the description given under Entry 69 of Part-C of the First Schedule as unclassified item.

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

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

9. The clarification therefore is that **"unbranded furniture with cushion"** sold by the dealers are 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. Sukraa,  
14, Teynampet Ramasamy Street, Kondithope, Chennai - 79.

Copy to:

The Assistant Commissioner (CT),  
Vallalar Nagar Assessment Circle.

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

  
11/12/13  
Commercial Tax Officer