

**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)**

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A.C.A.A.R 71/ 2012-13

Dated 14.02.201

Ref: Application of Tvl.Sree Amman Mill Spares,
56/1-3, CPM Complex, Salem Main Road,
Narasingapuram (PO), Attur Taluk, Salem Dist,
Dated NIL.

Tvl.Sree Amman Mill Spares, 56/1-3, CPM Complex, Salem Main Road, Narasingapuram (PO), Attur Taluk, Salem Dist (TIN: 33743262328) 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 sought clarification on the following in column 4 of Form 'V V':

**"Paddy combined harvester and harvester
spares"**

3. It was stated by the dealer that exemption is available to paddy combined harvester as per G.O.Ms.No.49 & 50, dated 27.03.2012. It was also stated that it is a paddy combined harvesting machine.

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 the rate of tax.

6. The applicant sought clarification on:-

"Paddy combined harvester and harvester spares"

7. Entry 1 of Part B of Fourth Schedule reads as follows:

"Agricultural implements not operated manually or not driven by animal including their parts and accessories (including those power or operated by tractors or power killers) as notified by the Government".

Accordingly, Government have notified 19 implements with reference to Entry 1(ii) of Part B of the Fourth Schedule. Item 12 of the said notification contains "Paddy combined harvester".

Entry 1(ii) of Part B to Fourth Schedule exempt agricultural implements not operated manually or not driven by animal including their parts and accessories. Government have notified 19 agricultural implements as exempted under Notification No. II(1)/CTR /12(a-13)/2012, dated 27-03-2012. "Paddy Combined Harvester and Harvester Spares" fit into the description given under Item12 of the Notification. Hence Paddy Combined Harvester and Harvester Spares are exempted from tax with effect from 01-04-2012.

8. The clarification therefore is that **"Paddy combined harvester and harvester spares"** are exempted from tax as per entry No.1(ii) of Part B to Fourth Schedule as per Notification No. II(1)/CTR/12(a-13)/2012, dated 27.3.2012 with effect from 01-04-2012 under 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.Sree Amman Mill Spares,
56/1-3, CPM Complex,
Salem Main Road,
Narasingapuram (PO),
Attur Taluk, Salem Dist

Copy to:

The Assistant Commissioner (CT)

Attur Rural Assessment Circle.

The Joint Commissioner,

Salem 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.

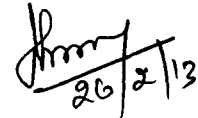
The Additional Commissioners, Deputy Commissioners, Assistant Commissioners,

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.