

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 75/2013-14
(Acts Cell-II/30363/2013)

Dated 06.12.2013

Ref: Application of Tvl. Enclosure design Studio,
"Sundaralaya", 319/144, Bharathi Salai, Royapettah,
Chennai - 14 dated 30.09.2013.

Tvl. Enclosure design Studio, "Sundaralaya", 319/144, Bharathi Salai, Royapettah, Chennai - 14 (TIN: 33030782283) 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:

"Solar LED Lantern "

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 **"Solar LED Lantern"**. In the letter accompanying Form 'V V' the dealer has sought clarification on the rate of tax on inter-state also.

6. Electrical goods are taxable at 14.5% under Entry 69 of Part C of the First Schedule as unclassified items. Solar LED Lanterns are electrical goods. These lanterns are taxable at 14.5% as residuary item under Entry 69 of Part-C of the First Schedule in the absence of any specific entry for the product in any of the Schedules to the TNVAT Act.

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

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

8. "Solar LED Lantern" fits into the description given under Entry 69 of Part-C of the First Schedule.

9. The clarification therefore is that "**Solar LED Lantern**" is taxable at 14.5% under Entry 69 of Part-C of the First Schedule to the TNVAT Act. Inter-state sales of Solar LED Lanterns are taxable at 2% with 'C' Form and 14.5% without 'C' Form under the CST Act.

Sd/- R.Chandramohan
Additional Commissioner (PR)

Sd/- K. Mahalingam
Additional Commissioner(RP)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To

Tvl. Enclosure design Studio,
"Sundaralaya", 319/144, Bharathi Salai,
Royapettah, Chennai - 14.

Copy to:

The Assistant Commissioner (CT),
Royapettah-II Assessment Circle, Chennai

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