

**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 7/ 2012-13
D.Dis.Acts Cell II/12922/2012

Dated 25.07.2012

Ref: Application of Tvl.United Industries, No.142, Nava India
Road, Peelamedu, Coimbatore 641 004, dated 11.4.2012.

ORDER

Tvl.United Industries, No.142, Nava India Road, Peelamedu, Coimbatore 641 004 (TIN: 33372121181) 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':

"Mowers for lawns-parks (Lawn Mower)".

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
"Mowers for lawns-parks (Lawn Mower)".

6. It is seen from the details furnished by the applicant that the lawn mowers manufactured by them are operated electrically for cutting coarse and thick grass with single phase high speed motor. There is no specific entry for this product in any of 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 **"Mowers for lawns-parks (Lawn Mower)"** in any of the Schedules. **Mowers for lawns-parks (Lawn Mower)** is therefore considered as unclassified goods only.

9. The ruling is therefore that **Mowers for lawns-parks (Lawn Mower)** are taxable at 14.5% under Entry 69 of Part-C of the First Schedule under TNVAT Act 2006.

Sd/- R. Chandramohan
Additional Commissioner (PR)

Sd/- B. Gnanasekar
Additional Commissioner(RP)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To

Tvl.United Industries,
No.142, Nava India Roll,
Peelamedu, Coimbatore 641 004.

Copy to:

Assistant Commissioner (CT)

Peelamedu (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), Coimbatore Division, Coimbatore

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), Zone-III, Coimbatore.

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