

**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. E. Rathinasamy, M.Sc., B.L.,
Additional Commissioner (RP) (FAC)**

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A.C.A.A.R 82/ 2012-13

Dated 11.02.2013

Ref: Application of Tvl.Shri Sabharai Smelters
Private Limited, Plot No.84 & 85, SIDCO
Industrial Estate, Vichoor, Chennai – 600 103,
dated 21-11-2012.

Tvl.Shri Sabharai Smelters Private Limited, Plot No.84 & 85, SIDCO Industrial Estate, Vichoor, Chennai – 600 103 (TIN: 33841703192) 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:

“Scrap Batteries”.

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 has sought clarification on “Scrap Batteries”.

6. There is a specific entry for “Scraps and Wastes” under Entry 122 of Part B of the First Schedule specifying the items considered as scraps and wastes. However, the said entry does not contain “Scrap

battery". But, there is a specific entry for "Scraps and Wastes of all kinds" under Entry 67-A(ag) of Part B of the First Schedule. Scrap batteries if sold either by a manufacturer or by a dealer is taxable at 5%.

7. The clarification, therefore, is that "**Scrap battery**" sold either by the manufacturer or by the dealer is taxable at 5% under Entry 67-A(ag) of Part B of the First Schedule.

Sd/- R.Chandramohan
Additional Commissioner (PR)
To

Sd/-E. Rathinasamy
Additional Commissioner(RP)(FAC)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

Tvl.Shri Sabharai Smelters Private Limited,
Plot No.84 & 85, SIDCO Industrial Estate,
Vichoor,
Chennai - 600 103

Copy to:

The Assistant Commissioner (CT)
Ponneri Assessment Circle,
Chennai

The Joint Commissioner (CT),
Chennai (South) 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.

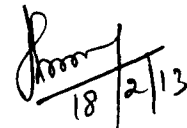
The Additional Commissioners, Deputy Commissioners, Assistant
Commissioners,

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.