

**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)**

* * * * *

A.C.A.A.R 8/ 2012-13
D.Dis.Acts Cell II/13083/2012

Dated 25.07.2012

Ref: Application of Tvl.Speed-A-Way Pvt. Ltd., 207, Anna Salai,
Chennai 600 002, dated Nil.

ORDER

Tvl.Speed-A-Way Pvt. Ltd., 207, Anna Salai, Chennai 600 002
(TIN: 33890620014) 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':

"Dyna Bond Gasket Maker".

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
"Dyna Bond Gasket Maker".

6. It is seen from the details furnished by the applicants that the
product Dyna Bond Gasket Maker is a sealant for sealing and gasketing
applications. The non-corrosive sealant withstands high pressure. It

forms to any shape instantly and cures fast. It fills surface irregularities and provides leak proof joints. The product has been designed to give outstanding performance in typical automotive and industrial gasket applications including valve, covers, oil pans, water pumps, rear axle housing and sealing of flanges. The description of the product goes with the description of commodities mentioned under Entry 2 of Part C of the First Schedule to the TNVAT Act, 2006.

7. Entry 2 of Part C of the First Schedule reads as follows:

“Adhesives of all kinds including gum, glue, adhesive solutions, gum paste, lapping compound, liquid M-seal epoxy, adhesive tapes, self adhesive tapes, gum tapes, gummed tapes and resin other than those specified elsewhere in this Schedule”.

8. “**Dyna Bond Gasket Maker**” is therefore considered to have come under Entry 2 of Part C of the First Schedule to the TNVAT Act, 2006.

9. The ruling is, therefore, that **Dyna Bond Gasket Maker** is taxable at 14.5% under Entry 2 of Part-C of the First Schedule to the TNVAT Act 2006.

Sd/- R. Chandramohan
Additional Commissioner (PR)

Sd/- B. Gnanasekar
Additional Commissioner(RP)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To
Tvl.Speed-A-Way Pvt. Ltd.,
207, Anna Salai, Chennai 600 002
Copy to:

Assistant Commissioner (CT)
Anna Salai II 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), Chennai (East) Division, Chennai 6.

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-V, Chennai-6.

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.