

**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 96/ 2012-13

Dated 06.02.2013

Ref: Application of Tvl.Burkert Contromatic Private Limited, No.M6, Dr.Vikram Sarabai Instronic Estate, Type-II, Thiruvanmiyur, Chennai – 600 041. dated 03-01-2013.

Tvl.Burkert Contromatic Private Limited, No.M6, Dr.Vikram Sarabai Instronic Estate, Type-II, Thiruvanmiyur, Chennai – 600 041. (TIN: 33460762016) 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:

“Industrial Valve Products (Pneumatic Valves and Solenoid Valves)”.

3. The dealer has sought clarification on Industrial Valve Products - Pneumatic Valves and Solenoid Valves. In the literature given, it is informed that Solenoid Valves and Pneumatic Valves are deployed to shut off, release, dose, distribute or mix liquids or gases and have different requirements in a plethora of applications. The Solenoid Valve is a plunger operated for neutral gases, liquids and technical vacuum and these valves have industrial applications.

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 rate of tax.

6. Solenoids and Pneumatic valves have industrial applications. A Solenoid valve is an electromechanical device used to shut off, release, close, distribute or mix liquids or gases. The term solenoid usually refers to a coil used to create magnetic fields when wrapped around a magnetic objects. Solenoid valves are controlled by the action of the Solenoid and typically controlled the flow of water or air as a switch. A pneumatic device allows a measured amount of compressed air to escape. The force of the escaping air performs a job. Pneumatic vavles are also operated by air or gas under pressure. Therefore, solenoid and pneumatic valves are industrial valves only.

7. There is a specific Entry for industrial valves under Entry 67-A (t) of Part-B to First Schedule.

8. The clarification, therefore, is that, **Solenoid and Pneumatic valves** are industrial valves taxable at 5% under Entry 67-A (t) of Part-B of the First Schedule to 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.Burkert Contromatic Private Limited,
No.M6, Dr.Vikram Sarabai Instronic Estate, Type-II,
Thiruvanmiyur,
Chennai – 600 041..

Copy to:

The Assistant Commissioner (CT)
Thiruvanmiyur Assessment Circle,
Chennai.

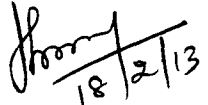
The Joint Commissioner (CT),
Chennai (South) Division

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//


18/2/13
Commercial Tax Officer.