

**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. 98/ 2012-13

Dated 06.02.2013

Ref: Application of Tvl.Aalayam Industries, 4-306,
Paruthipalli Road, Suriyagoundampalayam,
Mallasamudram (PO), Trichengode (TK)
Namakkal – 637 503, dated 21-01-2013.

Tvl.Aalayam Industries, 4-306, Paruthipalli Road,
Suriyagoundampalayam, Mallasamudram (PO), Trichengode (TK)
Namakkal – 637 503 (TIN: 33063203629) 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:

“Plastic feeder and fittings used in poultry farms”.

3. The dealer has sought clarification on Plastic feeder and fittings
used in poultry farms. It was stated that the PVC or plastic feeder is
manufactured from PVC resin and PVC scraps which is in the shape of a
half plastic pipe i.e., a normal plastic pipe is cut vertically to resemble a
half pipe which is used as feeding stream for the poultry. This half pipe is
laid horizontally through the machinery process upon which the poultry
feed are water is fed through. The poultry chicks or fully grown hens find
it easy to bend their necks and pick the feed or drink water and the said
commodity is a plastic goods.

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. Thiru.S.V.Nallasivam, Authorized Representative appeared in person on 05.02.2013 and placed the samples before the Authority.

6. Section 48-A of the TNVAT Act, 2006 provides for clarification on any point concerning rate of tax.

7. Plastics are organic, high poly metric materials which are in most cases produced synthetically. There are two main types of plastics – Thermoplastic and Thermosets. Thermoplastic materials are those that take the hardened form of plastic when cool but are converted to liquid when heated. This process of heating and melting can usually be completed many times. Each time, a new shape or form is possible. Materials that fall into this category include polybinyl chloride (PVC).

8. Plastic feeder and fittings used in poultry farms are manufactured from PVC resin and PVC products which is in the shape of a half plastic pipe laid horizontally through the machinery process upon which the poultry feed or water is fed through. The dealer had identified "Plastic Feeder" under Entry 100 of Part-B to First Schedule as "Pipes, Tubes and its fittings of all varieties including hose pipes, ductile pipes and PVC pipes". The "Plastic feeder" manufactured and sold by the dealer is a variety of pipe mentioned under Entry 100 of Part-B to First Schedule. Therefore, plastic feeders are taxable at 5% under Entry 100 of Part-B to First Schedule.

9. The clarification, therefore, is that, **Plastic feeder and fittings used in poultry farms** are taxable at 5% under Entry 100 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.Aalayam Industries,
4-306, Paruthipalli Road,
Suriyagoundampalayam,
Mallasamudram (PO),
Trichengode (TK)
Namakkal – 637 503

Copy to:

The Assistant Commissioner (CT)
Thiruchengode (Rural) Assessment Circle,
Namakkal

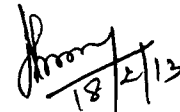
The Joint Commissioner (CT),
Salem Division.

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.