

**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 99/ 2012-13

Dated 06.02.2013

Ref: Application of Tvl.Deepa Pipes, Thuraiyur Main
Road, Reddipatty (PO), Namakkal – 637 002
dated 01-02-2013.

Tvl.Deepa Pipes, Thuraiyur Main Road, Reddipatty (PO), Namakkal – 637 002 (TIN: 33713102246) 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. It was stated by the dealer 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 or 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 therefore the said commodity is plastic goods.

4. Thiru.R.Sivakumar, Authorised Representative also appeared in person on 05.02.2013 and placed the samples before the Authority.

5. The issue has been examined in detail with reference to the provisions of the TNVAT Act and Rules and clarification is given as under:

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

7. Plastic feeder and fittings used in poultry farms is manufactured from PVC resin and PVC scraps 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. 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 of the First Schedule. Therefore, plastic feeders are taxable at 5% under Entry 100 of Part-B to First Schedule.

8. Entry 100 of Part B of First Schedule reads as follows:

"Pipes, tubes and fittings of all varieties including hose pipes, ductile pipes and PVC pipes"

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.Deepa Pipes,
Thuraiyur Main Road,
Reddipatty (PO),
Namakkal – 637 002

Copy to:

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

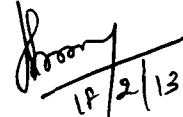
The Joint Commissioner (CT),
Salem Division.

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.