

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

**PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION
AND ADVANCE RULING**

ACAAR No.121/2014-15
(Acts Cell – II/3228/2015)

Dated:02.09.2015

- Present:**
1. Thiru. K.Rajaraman, I.A.S.,
Principal Secretary/Commissioner of Commercial
Taxes.
 2. Thiru. A.Sarvar Allam, Additional Commissioner
(CT)(Public Relations)(FAC)
 3. Thiru. K. Mahalingam,
Additional Commissioner (CT)(Revision Petition)

1	Name and address of the Applicant	:	Tvl. Aurum Dental 5/20, Tilak Street, T. Nagar, Chennai-17.
2.	Registration Certificate No.	:	TIN.No.33121523847 CST. 1067499
3.	Assessment Circle	:	T. Nagar (North) Assessment Circle, Chennai.
4.	Date of application	:	---
5.	Date of receipt of application	:	03.03.2015
6.	Clarification sought for	:	Rate of Tax on " Prosthetic Teeth/ Denture "
7.	Date of Personal Hearing	:	Personal hearing nct requested.
8.	Represented by	:	Dr. Akeela Rahman

ORDER

1. Tvl. Aurum Dental, 5/20, Tilak Street, T. Nagar, Chennai-17.
(TIN. No. 33121523847), registered dealers in the files of T. Nagar
(North) Assessment Circle, have preferred this application in Form 'VV'

and sought clarification under Section 48-A (1) of the TNVAT Act, 2006, read with Rule 12-A of TNVAT Rules, 2007.

2. The applicant-dealers have sought for clarification on the rate of tax applicable on "Prosthetic Teeth/ Denture".

3. This committee considered the above application and the documents filed with the application carefully and examined the issue with reference to the Schedules and provisions of TNVAT Act. Dental Prosthetic and Dentures are dental implants of medical nature. "Medical equipment / devices and implants" fall under Entry 81 of Part-B of First Schedule to TNVAT Act, 2006. Prosthetic Teeth/ Dentures, being medical implants, would fall under the above Entry.

4. In view of the above discussion, this Committee clarifies that Prosthetic Teeth/ Dentures dealt by the applicants fall under Entry 81 of Part-B of First Schedule to TNVAT Act, 2006 attracting levy of tax at 5%.

Dated this the Second day of September 2015

Sd/- A. Sarvar Allam,
Additional Commissioner (PR) (FAC)

Sd/- K. Mahalingam,
Additional Commissioner (RP)

Sd/- K. Rajaraman,
Principal Secretary/
Commissioner of Commercial Taxes

To
Tvl. Aurum Dental,
5/20, Tilak Street,
T. Nagar, Chennai - 17.

Copy to:
The Assistant Commissioner (CT)

T. Nagar (North) Assessment Circle, Chennai.

The Joint Commissioner (CT),
Chennai (Central) Division.

The Joint Commissioner (CS)

To host in the Department Website

The Principal 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.

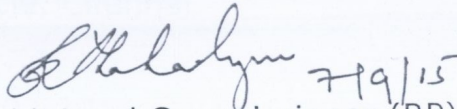
The Accountant General (Audit)-II, No.44, Greams Road, Chennai - 6.

The Additional Commissioners, Deputy Commissioners, Assistant
Commissioners, Commercial Tax Officers in CCT's Office.

Personal Clerk to the CCT.

Stock File3 / Acts Cell-II / Spare - 5.

//Forwarded/By order//


Additional Commissioner (RP)

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Additional Commissioner (PR) (FAC)

Sd/- K. Mahalingam,
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Sd/- K. Rajaraman,
Principal Secretary/
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