

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.141/2014-15
(Acts Cell – II/9387/2015)

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. Poornima Health Care, 21/45, No.8 Bharathi Park Road, Coimbatore- 641 011.
2.	Registration Certificate No.	:	TIN.No.33142003210 CST. 1021419
3.	Assessment Circle	:	Mettupalayam Road Assessment Circle, Coimbatore
4.	Date of application	:	16.03.2015
5.	Date of receipt of application	:	23.03.2015
6.	Clarification sought for	:	Rate of Tax on " Surgical Instruments "
7.	Date of Personal Hearing	:	Personal hearing not requested.
8.	Represented by	:	Ms. Meena Menon

ORDER

1. Tvl. Poornima Health Care, 21/45, No.8 Bharathi Park Road, Coimbatore- 641 011 (TIN. No. 33142003210), the registered dealers in the files of Mettupalayam Road 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 **"Surgical Instruments"**.

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. Surgical instruments are equipments used in surgery done for medical purposes. Therefore, surgical instruments can be classified as medical equipment. "Medical equipment / devices and implants" fall under Entry 81 of Part-B of First Schedule to TNVAT Act, 2006. Consequently, surgical instruments, being medical equipment, would fall under the above Entry.

4. In view of the above discussion, this Committee clarifies that 'Surgical instruments' dealt by the applicants would 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. Poornima Health Care,
House No.2/1578, 7th cross Street,
10th Main Road, South Ram Nagar,

Madippakkam, Chennai -600 091.

Copy to:

The Assistant Commissioner (CT)
Mettupalayam Road Assessment Circle, Coimbatore.

The Joint Commissioner (CT), Coimbatore 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, Greaves Road, Chennai - 6.

The Executive Officer, Traders Welfare Board, Chennai - 5.

The Accountant General (Audit)-II, No.44, Greaves 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)