

**GOVERNMENT OF TAMILNADU  
COMMERCIAL TAXES DEPARTMENT**

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

**ACAAR No.118/2014-15**  
**Acts cell-II/2006/2015**

Dated: 24.08.2015

**Present:** 1.Thiru. K.Rajaraman, I.A.S.,  
Principal Secretary / Commissioner of Commercial Taxes.

2. Thiru. A.Sarvar Alam,  
Additional Commissioner (CT), (Public Relations)(FAC)

3.Thiru. K.Mahalingam,  
Additional Commissioner (CT), (Revision Petitions)

1	Name and address of the Applicant	:	Tvl. Servals Automation pvt Ltd., 5/1, (Upstairs), Balaji Nagar 1 <sup>st</sup> Street, EEkatuthangal, Chennai 600 097.
2.	Registration Certificate No.	:	TIN.No.33296221415 CST. 731836
3.	Assessment Circle	:	Saidapet Assessment Circle, Chennai.
4.	Date of application	:	---
5.	Date of receipt of application	:	22.01.2015
6.	Clarification sought for	:	Rate of Tax on " <b>Threadednut for Kerosene Stove</b> "
7.	Date of Personal Hearing	:	---
8.	Represented by	:	---

**ORDER**

Tvl. Servals Automation Pvt Ltd., Chennai 600 097 (TIN.No. 33296221415), registered dealers in the files of Saidapet Assessment Circle,

have preferred 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 following:

**"Threadednut for Kerosene Stove"**

3.1. The issue has been examined in detail with reference to the provisions of TNVAT Act, 2006 and Rules 2007 and the entries under Parts A and B of First and Fourth Schedules to the TNVAT Act, 2006. The Clarification is given accordingly as under.

3.2. The applicant-dealers have sought for clarification on Kerosene Stove, parts and accessories. Kerosene Stove, parts and accessories including wicks are exempt vide entry 46(iii) and (iv) respectively of part B of IV schedule to TNVAT Act, 2006. Besides, Kerosene pressure stove is exempt vide Notification No.II(1)/CTR/ 30(a-2)/ 2007 in G.O. Ms. No 79 CT & R (B2) Department, dated 23.03.2007 with effect from 01.01.2007 vide serial no. 1 in the list of goods notified. But the description does not include parts and accessories. Threaded nut is a core part of the kerosene pressure stove without which the stove cannot be barged (or) used. Therefore, the exemption from VAT extended under the above said notification for the kerosene pressure stove may be extended to threadednut also as a core component under Section 15 of TNVAT Act read with the proviso to Section 3(2) of the Act.

4. It is therefore clarified that the sale of **"Threaded nut for kerosene stove"** is exempted from tax as per entry 46 (iii) and (iv) of Part-B of Fourth Schedule. Kerosene Stove, parts and accessories including wicks are also exempted.

Dated this the Twenty Fourth day of August 2015.

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

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

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

To  
Tvl. Servals Automation pvt Ltd.,  
5/1, (Upstairs) Balaji Nagar 1<sup>st</sup>



Street, Ekatuthangal,  
Chennai - 97.

The Assistant Commissioner (CT)  
Saidapet Assessment Circle

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 File 3/ Acts Cell-II /Spare -5.

//Forwarded/By order//

*U.S. Varadachari*  
24/8/15  
Commercial Tax Officer