

**GOVERNMENT OF TAMILNADU  
COMMERCIAL TAXES DEPARTMENT**

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

**ACAAR No.109/2014-15.**  
**Acts cell-II/39575/2014**

Dated 31.07.2015

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

2.Thiru. R.Vayanaperumal,  
Additional Commissioner (CT), (Public Relations)

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

1	Name and address of the Applicant	:	Tvl. Panasonic Appliances India Co. Ltd, N.H. No.5, Sholavaram Village, Ponneri Taluk, Chennai - 600067
2.	Registration Certificate No.	:	TIN.No.33521701622 CST. 59741
3.	Assessment Circle	:	Cholavaram Assessment Circle,
4.	Date of application	:	---
5.	Date of receipt of application	:	29.12.2014
6.	Clarification sought for	:	Rate of Tax on " <b>Solar Lantern</b> "
7.	Date of Personal Hearing	:	Personal Hearing not requested
8.	Represented by	:	---

**ORDER**

Tvl. Panasonic Appliances India Co. Ltd, Chennai - 600067 (TIN.No. 33521701622), the registered dealers in the files of Cholavaram Assessment Circle, Chennai 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: Rate of tax on sale of "**Solar Lantern**".

2.1. The applicant-dealers have stated that they are trading the **Solar Lantern**. The applicant-dealers have stated that these devices are designed to draw the electric energy from solar light by way of solar power panels built in and pleaded that it may be clarified, "what is the rate of tax to be adopted on sale of the same solar energy devices". The Solar Lantern is equipped with 3.7 v/1500 mAH (Lithium Ion) battery and DC in Charger with range 5-20v and a solar charger that be plugged into the DC charging pin.

3.1 The issue has been examined in detail with reference to the provisions of TNVAT Act, 2006 and Rules, 2007 and Section 14 of the CST Act, 1956. The clarification is given accordingly as under:

3.2. Section 48-A of TNVAT Act, 2006 provides for clarification on any point concerned with rate of tax for commodities.

3.3. The applicant-dealers have sought for clarification regarding rate of tax on "**Solar Lantern**".

4. The brochures furnished by the applicant dealers with the technical details and diagrammatic representation of the **Solar Lantern** clearly reveal that these solar energy devices are functioning on the electricity drawn from the sun light by the solar power panels charger as a plug in to the devices. Since solar energy devices are being tap the electric energy from non-conventional and non-renewable energy sources, the solar energy devices are classifiable among the non-renewable energy devices, placed under Entry 117 of Part-B of First Schedule to the TNVAT Act, 2006. The Entry 117 of Part-B of First Schedule reads as extracted as under:

Renewable energy devices and spare parts other than those specified in the Fourth Schedule.



As per Entry 26 (ii) of Part-B of Fourth Schedule to the Act, "Solar cooker" is exempt from tax, among certain other energy saving devices. From the above, it is evident that the solar energy operated devices such as **Solar Lantern** which are marketed by the applicant-dealers would attract tax at the rate of 5 % as -renewable energy devices, under Entry 117 of Part-B of First Schedule to the Act

5. The clarification, based on the above observations, may therefore be that **Solar Lantern is taxable at 5 % as Renewable Energy Devices under Entry 117 of Part-B of First Schedule** to the TNVAT Act, 2006.

Dated this the Thirty First day of July 2015.

Sd/- R. Vayanaperumal,  
Additional Commissioner (PR)

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

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

To  
Tvl. Panasonic Appliances India Co. Ltd,  
No. 135, Nagi Reddy Thottam,  
Thiru. Vi. Ka Industrial Estate,  
Ekkatuthangal, Guindy,  
Chennai – 600032.

Copy to:  
The Assistant Commissioner (CT)  
Cholavaram Assessment Circle

The Joint Commissioner (CT),  
Chennai (North) 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, Grearns Road, Chennai - 6.

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

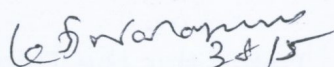
The Accountant General (Audit)-II, No.44, Grearns Road,  
Chennai - 6.

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//

  
38/15  
Commercial Tax Officer