

1611516/2021/O/o. ADC-CCT(NON-GST)

**GOVERNMENT OF TAMIL NADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR NO.1/2019-2020
VA-6/43871/2019

Dated: 20th October, 2021

- Present:**
1. Thiru M.A. Siddique, I.A.S.,
Principal Secretary/Commissioner of Commercial Taxes
 2. Thiru K. Gnanasekaran,
Senior Additional Commissioner (ST), Policy and
Public Relations.
 3. Thiru M. Parameswaran,
Additional Commissioner (ST), Review, Appeal & Revision.

ORDER:-

Sub:	TNVAT Act, 2006 - Authority for Clarification and Advance Ruling - Section 48-A - Tvl. The Commandant, 45 th Battalion Indo-Tibetan Border Police - Application under section 48-A seeking clarification on sale of "Liquor Sold to Indo-Tibetan Border Police Jawans and Ex-central Paramilitary Forces Personnel Only" - Personal Opportunity Granted - Called for Hearing on 06-10-2021 - Orders Passed - Reg.
Ref:	<ol style="list-style-type: none"> 1. Application from Tvl. Commandant, 45th Batallion Indo- Tibetan Border Police Force, Vill Idiyapatti Post, South Amoor, Madurai, dated 07-11-2019 received on 28-11-2019. 2. Hearing Intimation to the Applicant in VA-6/43871/2019 dated 29-09-2021. 3. Letter dated 12-10-2021 received from the Applicant.

1. Tvl. Commandant, 45th Batallion Indo-Tibetan Border Police Force, Vill Idiyapatti Post, South Amoor, Madurai-625 110 (TIN No.3366503203), registered dealers in the files of Melur Assessment Circle, Madurai Division have preferred application vide reference first cited in Form 'VV' and sought clarification under Section 48-A (1) of the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act, 2006) read with Rule 12-A of Tamil Nadu Value Added Tax Rules, 2007 (TNVAT Rules, 2007).

2. The applicant-dealers have requested the Authority for clarification for the rate of tax on **"Liquor Sold to Indo-Tibetan Border Police Jawans and Ex-central Paramilitary Forces Personnel Only"**. The applicant-dealers have stated that the sale of Liquor are to bonafide soldiers of their Unit and to the retired paramilitary Force Personnel is a welfare measure and it is not for profit generation activity. They have also stated that for the above said reason, there could not be any tax on it and requested the exact rate for collection of same from Troops/Ex-Paramilitary Personnel.

- 2 -

3. In order to decide the issue raised by the Applicant, they were called upon for Personal Hearing on 07-10-2021 by way of an Intimation by this Authority vide reference second cited. The applicant requested to conduct the hearing on 06-10-2021 and the same was taken up on the said day @ 4.00 P.M.

4. During the Personal hearing, the applicant stated that the very purpose of filing the application in Form VV is to seek exemption on the sale of Liquor to Indo-Tibetan Border Police Jawans and Ex-central Paramilitary Forces Personnel and as such there is no dispute regarding the applicable rate of tax on the said goods. They have further stated that they are willing to withdraw the application filed before the Authority on 11-10-2021.

5. Accordingly, in the letter dated 12-10-2021 received vide reference third cited, the applicant stated that the application filed in form VV made before this Authority is **WITHDRAWN**.

6. In view of filing of withdrawal letter by the Applicant, the question of deciding the applicable rate of tax on the sale of liquor to Indo-Tibetan Border Police Jawans and Ex-central Paramilitary Forces Personnel by this authority does not arise and thus the application filed is disposed accordingly.

Dated this 20th day of October 2021

Sd/- M. Parameswaran,
Additional Commissioner (RAR)

Sd/- K. Gnanasekaran
Senior Additional Commissioner (P&PR)

Sd/- M.A. Siddique,
Principal Secretary/
Commissioner of Commercial Taxes

To,
Tvl. Commandant
45th Battalion Indo-Tibetan Border Police Force,
Vill Idiyapatti Post,
South Amoor,
Madurai-625 110 (By RPAD)

Copy to

The Secretary to Government, Commercial Taxes and Registration Department,
Chennai-600 009.

The Joint Commissioner (ST), Madurai Division,

The Deputy Commissioner (ST), Madurai East.

The Commercial Tax Officer, Melur Assessment Circle.

The Joint Commissioner (Computer Systems), Chennai.
(to host in the Department Website)

//forwarded by order//

bn. am
Joint Commissioner (VAT & Audit)
25-10-2021

sk
27/10/21