

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.100/2015-16
Acts cell-II/34817/2015

Dated:07.02.2017

- Present:** 1.Dr.C.Chandramouli, I.A.S.,
Additional Chief Secretary / Commissioner of Commercial Taxes.
- 2.Thiru. A.Sarvar Allam,
Additional Commissioner (CT), (Public Relations)(FAC)
- 3.Thiru.K.Gnanasekaran,
Additional Commissioner (CT), (Revision Petitions)(FAC)

1	Name and address of the Applicant	:	Thiru. P. Muruganantham, 23/D, BB Road, Rajaji nagar, Virudhunagar
2.	Registration Certificate No.	:	TIN.No. 33705760391
3.	Assessment Circle	:	Virudhunagar Assessment Circle
4.	Date of application	:	--
5.	Date of receipt of application	:	05-11-2015
6.	Clarification sought for	:	Rate of tax on " Coriander " under section 12 of the TNVAT Act
7.	Date of Personal Hearing	:	12-01-2017
8.	Represented by	:	Thiru. A. Chandra Sekaran, Advocate

ORDER

Thiru. P. Muruganantham, 23/D, BB Road, Rajaji nagar, Virudhunagar (TIN.No. 33705760391), registered dealers in the files of Virudhunagar Assessment Circle have preferred application 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) on the rate of tax applicable on "**Coriander**" **under section 12 of the TNVAT Act.**

2.1. The applicant-dealers sought for personal hearing and accordingly they were heard on 12.01.2017. Thiru. A. Chandra Sekaran, Advocate and counsel of the applicant-dealers appeared for the hearing and filed written statements along with documentary evidences.

2.2. The applicant-dealers have stated that they are registered dealer in "Coriander". They purchase coriander from local registered dealer as exempt goods since their sales turnover falls below rupees three hundred crores in a year. Such purchased Coriander is sent to other state agents as Consignment Sales. The consignment despatches to other state agents are exempted under Section 6-A of the CST Act. Based on the above facts, the applicant-dealers want to ascertain that, whether any purchase tax liability under Section 12(1)(C) of the TNVAT Act will attract for "Coriander" purchased as exempted goods from registered/unregistered dealers within the state of Tamilnadu and are sent to other state agents for consignment sales.

3. Under Sec. 48-A of TNVAT Act, this committee can clarify any point concerning rate of tax of commodities only. Here, the applicants have sought clarification on the tax liability of a transaction. No clarification can be issued on the nature and tax liability of a transaction of assessee under the above Section, as it involves appreciation of facts and law involved in the transaction. If the applicant dealers have any dispute against the levy of tax on a transaction, they may seek statutory remedy as provided under TNVAT Act. Therefore, this application is not maintainable under Sec. 48-A of TNVAT Act and hence this application is rejected as not maintainable.

Dated this the Seventh day of February 2017.

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

Sd/- K. Gnanasekaran,
Additional Commissioner (RP)(FAC)

Sd/- Dr.C. Chandramouli, I.A.S
Additional Chief Secretary/
Commissioner of Commercial Taxes

To
Thiru. P. Muruganatham,
23/D, BB Road,
Rajaji nagar,
Virudhunagar

Copy to:

The Assistant Commissioner (CT)
Virudhunagar Assessment Circle

The Joint Commissioner (CT),
Tirunelveli 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.

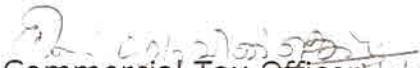
The Accountant General (Audit)-II, No.44, Greams Road, Chennai - 6.

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//


Commercial Tax Officer 12/2/2017