

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.101/2014-15
Acts cell-II/37053/2015

Dated:15.09.2015

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. ARAS Motors (P) Ltd No. 35/1, Samayanallur Road, Vilangudi, Madurai - 625018
2.	Registration Certificate No.	:	TIN.No.33914981608 CST. 147567
3.	Assessment Circle	:	West Veli Street Circle, Madurai
4.	Date of application	:	04.12.2014
5.	Date of receipt of application	:	04.12.2014
6.	Clarification sought for	:	Liability of Entry Tax on "Motor Cars - At Point of Sale"
7.	Date of Personal Hearing	:	26.08.2015
8.	Represented by	:	M/S. R. Hemalatha (Advocate), Authorized Representative

ORDER

Tvl. ARAS Motors (P) Ltd., Madurai - 625018 (TIN.No. 33914981608), the registered dealers in the files of West Veli Street Circle, Madurai 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.

2.1. The applicant-dealers have sought for clarification on the following:

Liability of Entry Tax on "Motor Cars – At Point of Sale"

3. The applicant-dealer have sought for clarification regarding **"the payment of Entry tax whether the Entry Tax on vehicles would have to be paid by the dealer in vehicles on entry of the vehicles into the local area or when the vehicles are sold?"**

Section 48-A (1) permits the clarification only in respect of rate of tax on Commodities under Tamil Nadu Value Added Tax Act, 2006 with the reference to their classification under the respective Schedules to the TNVAT Act, 2006. Whereas the applicant-dealer have sought for clarification regarding the procedural aspects relating to payment of Entry tax on Vehicle by the registered dealers in vehicles under Tamil Nadu tax on Entry of Motor Vehicles into Local Areas Act, 1991. It is therefore found that the application is **not maintainable** under Section 48-A of TNVAT Act, 2006.

The application from the applicant-dealer stands disposed as **"Not Maintainable"**

Dated this the Fifteenth day of September 2015.

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

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

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

To
Tvl. ARAS Motors (P) Ltd
No. 35/1, Samayanallur Road,
Vilangudi, Madurai – 625018.

Copy to:
The Assistant Commissioner (CT)
West Veli Street Circle, Madurai

The Joint Commissioner (CT),
Madurai 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//


Additional Commissioner (PR)