

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.122/2015-16
Acts cell-II/6022/2016

Dated: 11.05.2018

- Present:**
1. Dr.T.V. Somanathan, I.A.S.,
Principal Secretary / Commissioner of Commercial Taxes.
 2. Thiru M. Parameswaran,
Additional Commissioner (ST), (Public Relations)(FAC)
 3. Dr. C. Palani,
Additional Commissioner (ST), (Revision Petitions)(FAC)

1	Name and address of the Applicant	:	Tvl. ITD Cementation India Limited, No.3, Vijayaraghava Road, T.Nagar, Chennai – 600 017.
2.	Registration Certificate No.	:	TIN :33101561882 CST : 818589
3.	Assessment Circle	:	T. Nagar Assessment Circle
4.	Date of application	:	29.02.2016
5.	Date of receipt of application	:	09.03.2016
6.	Clarification sought for	:	Whether goods used by the contractor / sub-contractor for SEZ entitled for exemption vide G.O.Ms.No. 15, dated 29.12.2016.
7.	Date of Personal Hearing	:	--
8.	Represented by	:	--

ORDER

Tvl. ITD Cementation India Limited, No.3, Vijayaraghava Road, T.Nagar, Chennai – 600 017 (TIN 33101561882), the registered

dealers in the files of T.Nagar Assessment Circle, Chennai have preferred application in Form 'VV' and sought clarification under Section 48-A (1) of the Tamil Nadu Value Added Tax Act (TNVAT Act, 2006), read with Rule 12-A of the Tamil Nadu Value Added Tax Rules, 2007 (TNVAT Rules, 2007).

2. The applicant-dealer have sought for clarification on the following transactions carried out by them on two different aspects i.e., both as main contractor and sub-contractor.

- (i) Whether the goods used by the applicant (main contractor) for executing the works contract for the Developer for the development, operation and maintenance of the SEZ (L&T Kattupalli) is entitled to the exemption granted vide Notification G.O.Ms.No.15, dated 29.12.2016.
- (ii) Whether the goods used by the applicant (sub-contractor) for executing works contract for the main contractor to the Developer for the development, operation and maintenance of SEZ (L&T, Kattupalli) is entitled to the exemption granted vide Notification G.O.Ms.No. 15, dated 29.12.2016.

3. The issue has been examined in detail with reference to the provisions of the TNVAT Act, 2006 and TNVAT Rules, 2007. The query raised by the applicant-dealer relates to transactions and procedural aspects involved as to the tax liability or exemption granted vide Notification issued under the Tamil Nadu General Sales Tax Act, 1959. Section 48-A of the TNVAT Act, 2006 provides for clarification on any point concerned with rate of tax for commodities.

4. The above aspects of the transactions referred are within the purview of the assessing officer who is the competent authority to decide the tax liability with reference to the records placed before him in relation to the nature of transactions and the commodities involved. Under Section 48-A of the TNVAT Act, 2006, the Authority for Clarification and Advance Ruling can clarify any point concerning rate of tax of commodities only.

5. Therefore, the application stands disposed as **"NOT ENTERTAINABLE"** as the questions raised in Form VV application is

not within the purview of the Committee constituted for Clarification and Advance Ruling under Section 48-A of the TNVAT Act, 2006.

Dated this the eleventh day of May 2018.

Sd/- M. Parameswaran,
Additional Commissioner (PR)(FAC)

Sd/- C. Palani,
Additional Commissioner (RP) (FAC)

Sd/- T.V. Somanathan,
Principal Secretary/
Commissioner of Commercial Taxes

To

Tvl. ITD Cementation India Limited,
No.3, Viajayaraghava Road,
T.Nagar, Chennai – 600 017.

Copy to:
The Assistant Commissioner (ST),
T.Nagar Assessment Circle.

The Joint Commissioner (ST),
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 (ST) including Enforcement, LTU, MOU and ISIC.

All Deputy Commissioners (ST), 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//


State Tax Officer