

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.126/2014-15
Acts cell-II/3367/2015

Dated: 02.09.2015

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

2. Thiru A. Sarvar Allam,
Additional Commissioner (CT), (Public Relations) (FAC)

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

1	Name and address of the Applicant	:	Tvl.Grey Moore International, Coimbatore - 641 034.
2	Registration Certificate No.	:	TIN No.33121941820 CST No.68651
3	Assessment Circle	:	R.S.Puram (East) Assessment Circle.
4	Date of application	:	30.01.2015
5	Date of receipt of application	:	03.02.2015
6	Clarification sought for	:	Rate of Tax on " Aluminium in works contract "
7	Date of Personal Hearing	:	Personal Hearing not requested
8	Represented by	:	-----

ORDER

1. Tvl.Grey Moore International, Coimbatore - 641 034 (TIN No.33121941820), the registered dealers in the files of R.S.Puram (East) Assessment Circle, Coimbatore have preferred application in

Form 'W' and sought clarification under Section 48-A(1) of the TNVAT Act, 2006 read with Rule 12-A of TNVAT Rules, 2007.

2. The applicants, claimed to be a Civil Works Contractor, have sought for clarification whether they were liable to be taxed at the compounded rate of 2% or 4%.

3. The applicants have stated in their letter dated 18.12.2014 that they were doing aluminium fabrication work like supplying, fabricating and fixing of doors, windows, partitions, wall panelling, false ceiling, structural glazing, curtain walling and other works at customer's site. They have sought clarification whether the above work would fall under civil works contract liable at 2% or other works contract liable at 4% u/s 6 of TNVAT Act.

4. Section 6 of TNVAT Act is a charging Section for payment of tax at compounded rates by works contractor in lieu of tax liable u/s 5 of TNVAT Act. The payment of tax at compounded rates is opted by the assesseees in lieu of normal commodity taxation. Such compounding levy of tax is subject to many conditions and restrictions. In such circumstances, the rate of tax liable at compounded rate cannot be clarified by the Advance Ruling Authority u/s 48-A of TNVAT Act. In the above circumstances, this authority concludes that the application under consideration is not maintainable u/s 48-A of TNVAT Act.

5. In the result, the application stands dismissed as not maintainable.

Dated this the Second day of September 2015

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

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

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

To
Tvl. Grey Moore International,
13/1C, Brooke Bond Layout,
K.S.M. Road, Coimbatore - 641 034.

Copy to:
The Assistant Commissioner(CT),
R.S.Puram (East) Assessment Circle, Coimbatore.

The Joint Commissioner(CT), Coimbatore 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 (RP)