

**GOVERNMENT OF TAMILNADU  
COMMERCIAL TAXES DEPARTMENT**

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

**ACAAR No.142/2015-15**  
**Acts cell-II/9392/2015**

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.Teemage Builders (P) Ltd., Tirupur - 641 604.
2	Registration Certificate No.	:	TIN No.33182325519 CST No.1034711
3	Assessment Circle	:	Tirupur (South) Assessment Circle.
4	Date of application	:	12.03.2015
5	Date of receipt of application	:	24.03.2015
6	Clarification sought for	:	Rate of Tax on works contract.
7	Date of Personal Hearing	:	Personal Hearing not requested
8	Represented by	:	.....

**ORDER**

1. Tvl.Teemage Builders (P) Ltd., Tirupur - 641 604 (TIN No.33182325519), registered dealers in the files of Tirupur (South) Assessment Circle, Coimbatore 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. The applicant-dealers have sought for clarification on the charging section applicable to the business transactions done by them with applicable rate of tax.

3. The applicants is in the business of Design, Production of Precast Components such as Columns, Beams, Wall Panels, Solid Slabs, Staircases, H.C.Slabs etc. and Erection of Civil Structures with these Precast Components at the Customer's site. They have sought clarification on the rate of tax applicable on their business activities at compounding rate u/s 6 of TNVAT Act, the rate of tax applicable u/s 5 of TNVAT Act, the rates applicable under CST Act for inter-State transactions and rate of tax applicable on sale of their manufactured products.

4. The compounding levy on works contract transactions u/s 6 of TNVAT Act is subject to certain restrictions and conditions. Further, the rate of tax applicable on the products supplied by them in the course of works contract or otherwise locally and inter-State depends on the nature of agreement entered between them and their customers. Therefore, in such circumstances, the clarification sought for by the applicants for different kind of transaction cannot be issued by this authority 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  
Thiru A. Gurumoorthi, VAT Practitioner,  
Tvl. Teemage Builders (P) Ltd.,  
Flat No. F1, Shivanis Upasana Apartments,  
New No. 11, Surendra Nagar 4<sup>th</sup> Street,  
Adambakkam, Chennai - 88.

Copy to:  
The Assistant Commissioner (CT),  
Tirupur Assessment Circle,

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, Greaves Road, Chennai - 6.

The Executive Officer, Traders Welfare Board, Chennai - 5.

The Accountant General (Audit)-II, No. 44, Greaves 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)