

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.19/2016-17
Acts cell-II/13472/2016

Dated:30.12.2016

- 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. Mahalingam,
Additional Commissioner (CT), (Revision Petitions)

1	Name and address of the Applicant	:	Tvl. Accurate Products Coprn. Pvt Ltd, AC-25A & AC - 22A, SIDCO Industrial Estate, Thirumudivakkam, Chennai - 600 044
2.	Registration Certificate No.	:	TIN.No. 33550980265 CCT: 584173
3.	Assessment Circle	:	Thirumudivakkam Assessment Circle
4.	Date of application	:	27-05-2016
5.	Date of receipt of application	:	27-05-2016
6.	Clarification sought for	:	"Reversal of ITC for the Zero rated sales effected to SEZ inside the state and outside the state"
7.	Date of Personal Hearing	:	28-11-2016
8.	Represented by	:	Thiru. C. Baktha Siromani, Advocate

ORDER

Tvl. Accurate Products Coprn. Pvt Ltd, AC-25A & AC - 22A, SIDCO Industrial Estate, Thirumudivakkam, Chennai - 600 044 (TIN.No. 33550980265), registered dealers in the files of Thirumudivakkam 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) and sought clarification on **"Reversal of ITC for the Zero rated sales effected to SEZ inside the State and outside the state"**

2.1. The applicant-dealers sought for personal hearing and accordingly they were heard on 28.11.2016. Thiru. C. Baktha Siromani, Advocate and Counsel of the applicant-dealers appeared for the hearing and represented the case before the Authority.

3. In this application, the applicant dealers have sought for clarification on reversal of Input Tax Credit applicable on inter-State sale of automobile parts to the registered dealers who are located in Special Economic Zone in other State. No clarification has been sought on the rate of tax applicable on a product.

4. Under Sec. 48-A of TNVAT Act, this authority can clarify any point concerning rate of tax of commodities only. No clarification can be issued on the tax liability of a transaction of assessee, which involves examination of facts and law. Therefore, this application is not maintainable under Sec.48-A of TNVAT Act and hence it is rejected as not maintainable.

Dated this the Thirtieth day of December 2016.

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

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

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

To
Tvl. Accurate Products Coprn. Pvt Ltd,
AC-25A & AC - 22A, SIDCO Industrial Estate,
Thirumudivakkam, Chennai - 600 044

Copy to:
The Assistant Commissioner (CT)
Thirumudivakkam Assessment Circle

The Joint Commissioner (CT),
Chennai(East) 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//

6.1-11/17
4.1.17
Commercial Tax Officer