

**GOVERNMENT OF TAMILNADU  
COMMERCIAL TAXES DEPARTMENT**

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

**ACAAR No.25/2014-15**  
**Acts cell-II/17028/2014**

Dated: 04.08.2015

- 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. Mukand Ltd, No.19/2, Pillayar Koil Street, Maduvinkarai, Guindy Chennai.
2.	Registration Certificate No.	:	TIN.No.33820961153 CST. 639029
3.	Assessment Circle	:	Adyar Assessment Circle,
4.	Date of application	:	---
5.	Date of receipt of application	:	28.05.2014
6.	Clarification sought for	:	<b>Clarification relating to assessment procedure on discounts/rate different under Rule 10 (6) of the TNVAT Rule, 2007.</b>
7.	Date of Personal Hearing	:	Personal Hearing not requested
8.	Represented by	:	---

**ORDER**

Tvl. Mukand Ltd, No.19/2, Pillayar Koil Street, Maduvinkarai, Guindy Chennai (TIN.No. 33820961153), the registered dealers in the files of Adyar Assessment Circle 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 relating to assessment procedure on discounts/rate different under Rule 10 (6) of the TNVAT Rule, 2007.

3. It is concluded that the application is not concerned with the rate of tax on Iron and Steel. But is related to the assessment procedure especially treatment on discounts, by interpretation of law thus it is "not entertainable" under section 48-A of the TNVAT Act, 2006."

4. The clarification is therefore that the application **is not entertainable** under section 48-A of the TNVAT Act, 2006.

The application stands disposed as "**not entertainable**"

Dated this the Fourth day of August 2015.

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

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

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

To  
Tvl. Mukand Ltd,  
No. 15A, III Main Road,  
Industrial Estate,  
Ambattur, Chennai - 600058

Copy to:  
The Assistant Commissioner (CT)  
Adyar 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 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/

(C).   
5-8-13  
Commercial Tax Officer