

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.29/2014-15.
Acts cell-II/18630/2014

Dated:31.07.2015

- 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. Tamil Nadu Industrial Co-Operative Rubberised Coir Products Ltd, Panayakkottai – 641019, Vaduvur. (via) Thanjavur (Dist). Tamil Nadu.
2.	Registration Certificate No.	:	TIN.No.33374180491 CST. 217912
3.	Assessment Circle	:	Pattukottai Assessment Circle, Thanjavur
4.	Date of application	:	---
5.	Date of receipt of application	:	13.06.2014
6.	Clarification sought for	:	Rate of Tax on "ITC on sales falling under section 8(1) of CST Act 1956"
7.	Date of Personal Hearing	:	Personal Hearing not requested
8.	Represented by	:	---

ORDER

Tvl. Tamil Nadu Industrial Co-Operative Rubberised Coir Products Ltd, Panayakkottai – 641019, Vaduvur. (via) Thanjavur (Dist).Tamil Nadu. (TIN.No.33374180491), the registered dealers in

the files of Pattukottai 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 on the following: Rate of tax on sale of **"ITC on sales falling under section 8(1) of CST Act 1956"**.

3. It is concluded that the application is not concerned with the rate of tax. But is related to the applicability of the reversal of ITC on Interstate Sale to Government departments as provided in section 19 (2) (v) and the applicability of the restriction imposed upon by the proviso to section 19(2)(v) in relation with their sale of *goods manufactured*, in the course of interstate trade or commerce. Hence it is adjudged as "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, Thirty First day of July 2015.

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

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

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

To
Tvl. Tamil Nadu Industrial Co-Operative Rubberised Coir Products Ltd,
Panayakkottai – 641019,
Vaduvur. (via) Thanjavur (Dist).
Tamil Nadu.
Copy to:
The Assistant Commissioner (CT)
Pattukottai Assessment Circle

The Joint Commissioner (CT),
Thanjavur 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//


Commercial Tax Officer