

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.34/2015-16
Acts cell-II/17079/2015

Dated:29.06.2017

- 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. Gnanasekaran,
Additional Commissioner (CT), (Revision Petitions)(FAC)

1	Name and address of the Applicant	:	Tvl. Vinyork Leather Works, #173, Sidco Industrial Estate, SIPCOT, Ranipet - 632 403
2.	Registration Certificate No.	:	TIN.No. 33674361910 CST.353528
3.	Assessment Circle	:	Ranipet SIPCOT Assessment Circle
4.	Date of application	:	22-05-2015
5.	Date of receipt of application	:	28-05-2015
6.	Clarification sought for	:	Rate of Tax on " Reversal of ITC on Interstate sale on Finished Leather "
7.	Date of Personal Hearing	:	---
8.	Represented by	:	---

ORDER

Tvl. Vinyork Leather Works, No.173, Sidco Industrial Estate, SIPCOT, Ranipet - 632 403 (TIN.No. 33674361910), registered dealers in the files of Ranipet SIPCOT 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).

2. The applicant-dealers have stated that they are manufacturing finished leather from Wet Blue. They have reversed the Input Tax Credit in Inter-state sale of goods from November 2013 to March 2015 in their VAT returns. The Input Tax Credit reversal under section 19(2) and 19(5) has been withdrawn from 01.04.2015. In the above stated circumstances the applicant-dealers has requested the Authority for Clarification and Advance Ruling to advice the status on not to reverse the Input Tax Credit on the Inter-state sale of goods from 01.04.2015.

3. Under section 48-A of the Act the Authority for Clarification and Advance Ruling can clarify any point concerning the rate of tax, on an application by a registered dealer. Whereas, the applicant-dealers have sought for clarification on the status of **Reversal of ITC on Interstate sale** ever since, the withdrawal of Input Tax Credit reversal under section 19(2) and 19(5) from 01.04.2015. The Reversal of Input Tax Credit on Inter-state sale is a transaction issue involving many facts. There is no scope under Section 48-A of the TNVAT Act, 2006 to issue clarification on such transaction. Hence the application is found to be not maintainable under Section 48-A of the TNVAT Act, 2006.

5. The application for clarification preferred by the applicant-dealers is rejected as "not maintainable" under Section 48-A of the TNVAT Act, 2006.

Dated this the Twenty-ninth day of June 2017.

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

Sd/- K. Gnanasekaran,
Additional Commissioner (RP) (FAC)

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

To
Tvl. Vinyork Leather Works,
#173, Sidco Industrial Estate,
SIPCOT, Ranipet - 632 403

Copy to:
The Assistant Commissioner (CT)
Ranipet SIPCOT Assessment Circle

The Joint Commissioner (CT),
Vellore 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//

[Signature]
29.6.17
Commercial Tax Officer