

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No. 38/2016-2017
Acts cell-II/28131/2016

Dated: 31.05.2018

- Present:**
1. Dr.T.V. Somanathan, I.A.S.,
Principal Secretary / Commissioner of Commercial Taxes.
 2. Thiru M. Parameswaran,
Additional Commissioner (ST), (Public Relations)(FAC)
 3. Dr. C. Palani,
Additional Commissioner (ST), (Revision Petitions)(FAC)

1	Name and address of the Applicant	:	Tvl. Arafath Fabrics, No.516/1, Durgai Avenue, 1 st Main Road, Selavayal, Chennai – 600 051.
2.	Registration Certificate No.	:	TIN. 33561089142 CST:1210628
3.	Assessment Circle	:	Manali Assessment Circle
4.	Date of application	:	5.10.2016
5.	Date of receipt of application	:	13.10.2016
6.	Clarification sought for	:	Rate of tax on “Textiles Fabric Coated with cum like cloth paper cover and cotton coated Fabrics”
7.	Date of Personal Hearing	:	-----
8.	Represented by	:	-----

ORDER

Tvl. Arafath Fabrics, No. 516/1, Durai Avenue, 1st Main Road, Selavayal, Chennai 600 051 (TIN. 33561089142), registered dealer in the files of Manali 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) on the rate of tax applicable for **“Textiles Fabric coated with cum like cloth paper cover and cotton coated fabrics”**.

2. In their letter dated 24.05.2018, the applicant-dealers have stated that in the present form of GST, the goods is taxable at 12% and requested to close the process of clarification file as withdrawn.

3. Recording the reasons cited in the letter issued by the applicant dealers and considering their request, the application filed in Form VV requesting clarification on the rate of tax under the TNVAT Act 2006 is disposed off as withdrawn.

Dated this the thirty first day of May 2018.

Sd/- M. Parameswaran,
Additional Commissioner (PR)(FAC)

Sd/- C. Palani,
Additional Commissioner (RP) (FAC)

Sd/- T.V. Somanathan,
Principal Secretary/
Commissioner of Commercial Taxes

To
Tvl. Arafath Fabrics,
No.516/1, Durgai Avenue,
1st Main Road, Selavayal,
Chennai - 600 051.

Copy to:
The Assistant Commissioner (ST),
Manali Assessment Circle.

The Joint Commissioner (ST),
Chennai (North) 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 (ST) including Enforcement, LTU, MOU and ISIC.

All Deputy Commissioners (ST), 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//


State Tax Officer
31/05/18
Holder