

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.41/2016-17
(Acts Cell-II/28821/2016)

Dated:13.04.2017

- 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. - A.A Studio Consulting Private Ltd., No.21,Kallukara Street, Mylapore, Chennai - 600 004.
2.	Registration Certificate No.	:	TIN No.33480803036. CST:
3.	Assessment Circle	:	Mandaveli Assessment Circle
4.	Date of application	:	18.10.2016
5.	Date of receipt of application	:	20.10.2016
6.	Clarification sought for	:	Rate of tax on "Furniture Imports and re-Export within India to SEZ/STPI Units"
7.	Date of Personal Hearing	:	----
8.	Represented by	:	----

ORDER

Tvl. A.A Studio Consulting Private Ltd., No.21,Kalluka Street, Mylapore, Chennai - 600 004 (TIN No.33480803036), registered dealers in the files of Mandaveli Assessment Circle have preferred application in Form 'VV' and sought clarification under Section 48-A (1) of the Tamil Nadu Value Added Tax Act read with Rule 12-A of Tamil Nadu Value Added Tax Rules, 2007 (TNVAT Rules, 2007) on the rate of tax applicable

on **"Furniture Imports are Re Export within India to SEZ/STPI Units.**

2. The applicant-dealers have stated that they are they are importing office furniture as per the requirements of the SEZ/STPI Units which are eligible to import without payment of custom duty and VAT. The imported furniture's are supplied to SEZ/STPI Units. The goods are first moved to Free Trading Warehousing Zone, which is custom bounded area as per SEZ regulations. The goods are moved from Chennai Port to FWTZ without payment of custom duty with Bill of Entry. From FTWZ to customer place goods are moved through another Bill of Entry (SEZ to STPI) and the goods are received at SEZ/STPI after customer clearance. This is only a import transaction as the client issued Import Certificate as well as Procurement Certificate and there is no taxable sale by our company to the customer. We would like to clarify and confirm non-taxability of the goods imported and supplied by our company to SEZ/STPI Units.

3. Under Section 48-A of the Tamil Nadu Value Added Tax Act, 2006, clarification can be issued on the rate of tax applicable on a commodity. There are no provisions under the above section to issue clarification on a transaction involving facts and law. Therefore, the application is rejected as not entertainable.

Dated this the thirteenth day of April 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 Tax

To,
A.A Studio Consulting Private Ltd.,
No.21,Kallukara Street, Mylapore,
Chennai – 600 004.

Copy to:
The Assistant Commissioner (CT)
Mandaveli 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, Greaves Road, Chennai - 6.

The Executive Officer, Traders Welfare Board, Chennai - 5.

The Accountant General (Audit)-II, No.44

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//

ICS Narayan
Commercial Tax Officer