

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.48/2015-16
Acts cell-II/19837/2015

Dated:29.06.2017

- Present:**
- 1.Thiru. 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. Venuss Herbo Aromatics Pvt. Ltd., No.2-C, Muhavoor Road, Seithur - 626121, Rajapalayam Taluk, Virudhunagar District.
2.	Registration Certificate No.	:	TIN.No. 33606041940 CST.521718
3.	Assessment Circle	:	Rajapalayam Assessment Circle
4.	Date of application	:	22-05-2015
5.	Date of receipt of application	:	28-05-2015
6.	Clarification sought for	:	Commodity description on Form 'C' clarification (Can state Commodity Group category in Form 'C' Instead of specific commodity name? whether such Form 'C' accepted by Central Sales Tax Act, 1956)
7.	Date of Personal Hearing	:	---
8.	Represented by	:	---

ORDER

Tvl. Venuss Herbo Aromatics Pvt. Ltd., No.2-C, Muhavoor Road, Seithur - 626121, Rajapalayam Taluk, Virudhunagar District. (TIN.No. 33606041940), registered dealers in the files of Rajapalayam 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 sought the following clarification:

"Can the commodity description in '**Form C**' be stated as commodity Group category" because specific commodity category name is not available OR commodity name is not specified in any of the schedule? We would like to know whether such Form 'c' that can be describes the commodity Group category (not as per the specific commodity name as per invoice) will be accepted by Central Sales Tax act 1956 as amended"

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 has sought for clarification on description of commodity in Form 'C'. There is no scope under Section 48-A of the TNVAT Act, 2006 to issue clarification on such declaration related queries. Hence the application is found to be not maintainable under Section 48-A of the TNVAT Act, 2006.

4. 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. Venuss Herbo Aromatics Pvt. Ltd.,
No.2-C, Muhavoor Road, Seithur - 626121,
Raiapalayam Taluk,

Copy to:
The Assistant Commissioner (CT)
Rajapalayam Assessment Circle

The Joint Commissioner (CT),
Tirunelveli 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//

C. S. Narayanan
29.6.17

Commercial Tax Officer