

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

ACAAR No. 055/ 2014-15,
ACAAR No. 056/ 2014-15,
ACAAR No. 057/ 2014-15,

Dated :16.12.2014

Acts cell – II/24907/2014
Acts cell – II/24908/2014
Acts cell – II/24909/2014

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 of the Applicant	: Tvl. GHCL Limited, Paravai, Samayanallur Post, Madurai 625 402.
2.	Registration Certificate No.	: TIN:33675022383
3.	Name of Assessment circle	: West Veli Street Circle, Madurai.
4.	Date of application	: 06.08.2014
5.	Date of receipt of application	: 06.08.2014
6.	Clarification sought for	: Whether reversal of ITC is applicable to sales made to 100% E.O.U. under Section 18 (1) of the TNVAT Act. Whether reversal of ITC is applicable for spares used for diesel generators under Section 19 of the TNVAT Act. Whether reversal of ITC is to be made for invisible loss under Section 19 (9) of the TNVAT Act.

7.	Date of Personal Hearing	:	----
8.	Represented by	:	----

ORDER

Tvl. GHCL Limited, Paravai, Samayanallur Post, Madurai 625 402 (TIN: 33675022383), registered dealers in the files of West Veli Street Circle, Madurai, 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 clarifications on the following:

<u>ACAAR No. 055/2014-15</u>	Whether reversal of ITC is applicable to sales made to 100% E.O.U. under Section 18 (1) of the TNVAT Act.
<u>ACAAR No. 056/2014-15</u>	Whether reversal of ITC is applicable for spares used for diesel generators under Section 19 of the TNVAT Act.
<u>ACAAR No. 057/2014-15</u>	Whether reversal of ITC is to be made for invisible loss under Section 19 (9) of the TNVAT Act.

3. Whereas the applicant-dealers have stated vide their letter dated 16.11.2014 that they are withdrawing their applications in respect of clarifications sought for in ACAAR Nos.55 and 56 of 2014-2015 as specified in previous paragraph; and requested that their applications may be treated as withdrawn.

4. Whereas the clarification sought for in application ACAAR No.57/2014-2015 regarding the reversal of ITC on account of invisible loss under Section 19 (9) of the TNVAT Act, 2006, is related to the machinery provision concerned with the eligibility criterion for availing and adjusting the input tax credit on account of purchase of inputs for use in manufacturing or processing of goods. Section 48-A (1) provides are advancing clarifications concerned with rate of tax for the commodities only. Therefore the application in this regard is found not entertainable as provided under Section 48-A (1) of the Act.

5. Hence, all the three applications are accordingly disposed off as withdrawn and not maintainable.

Dated this the 16th Day of December, 2014.

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

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

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

To
Tvl. GHCL Limited,
Paravai,
Samayanallur Post,
Madurai 625 402.

Copy to:

The Assistant Commissioner (CT)
West Veli Street Circle,
Madurai.

The Joint Commissioner (CT),
Madurai 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 File3 / Acts Cell-II / Spare - 5.

//Forwarded by order//


Additional Commissioner (PR)