

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.60/2016-2017
Acts cell-II/203/2017

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.DHL Logistics Pvt. Limited, 1 st Floor, Block 2 & 3, Temple Steps, No.184-187, Anna Salai, Little Mount, Saidapet, Chennai-600 015.
2.	Registration Certificate No.	: Un-Registered Dealer
3.	Assessment Circle	: Un-Registered Dealer
4.	Date of application	: NIL
5.	Date of receipt of application	: 02.01.2017
6.	Clarification sought for	: Form KK Delivery Note and Form MM
7.	Date of Personal Hearing	: --
8.	Represented by	: --

ORDER

Tvl.DHL Logistics Pvt. Limited, 1st Floor, Block 2 & 3, Temple Steps, No.184-187, Anna Salai, Little Mount, Saidapet, Chennai-600 015, an unregistered dealer 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 the Tamil Nadu Value Added Tax Rules, 2007 (TNVAT Rules,2007).

2. The applicant-dealers have sought clarification relating to Form KK (delivery note) and Form MM (transporter declaration) for the transport of goods by the clearing agents as per Rule 15(3), 15(4), 15(5) and 15(18) of the TNVAT Rules,2007.

3. The issue has been examined in detail with reference to the provisions of the TNVAT Act, 2006 and TNVAT Rules, 2007. Section 48-A of the TNVAT Act, 2006 provides for clarification on any point concerned with rate of tax for commodities.

4. The applicant-dealer being a transporter and an un-registered person sought clarification on an issue based and not on rate of tax on commodities that are dealt by them in the regular course of business. The clarification sought by the dealer applicant-dealer is not within the purview of the Authority for Clarification and Advance Ruling as it dealt about Forms prescribed under the Act, used by them in the course of transport of goods as a clearing agent as specified under Rule 15(3), 15(14), 15(15) and 15(18) of the TNVAT Rules, 2007.

5.1. Section 48-A (1) of the TNVAT Act, 2006 reads as follows: -

"The Government may constitute a State Level Authority for Clarification and Advance Ruling, (hereinafter this section, referred to as the Authority) comprising the Commissioner of Commercial Taxes and two Additional Commissioners to clarify, any point concerning the rate of tax on an application by a registered dealer."

5.2. From the above, it is made clear that only registered persons under Section 38 of the TNVAT Act,2006 can seek clarification before the State level authority for clarification and Advance Ruling that too only on any point concerning the rate of tax.

5.2. The present application in Form VV seeking clarification on issues pertaining to Form KK and Form MM emanated from the Transporter who is not a registered dealer under the TNVAT Act, 2006. Thus, the eligibility to make an application is itself absent in this case and accordingly, the clarification cannot be issued to the applicant-dealer even though it may pertain to commodities.

6. In view of the above, the applicant-dealer is not entitled to seek clarification on any issue concerning rate of tax as they are not registered dealer under the TNVAT Act, 2006 and on that basis the application seeking clarification is rejected.

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.DHL Logistics Pvt. Limited,
No.1st Floor, Block 2 & 3,
Temple Steps,
No.184-187, Anna Salai,
Little Mount, Saidapet,
Chennai-600 015.

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 1/05/18
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