

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.72/2015-2016
Acts cell-II/28136/2015

Dated: 22.05.2018

- 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. Bodhi Infotek, No.1, Gopala Krishna Nagar, Agragaram, Korattur, Chennai - 600 076.
2.	Registration Certificate No.	: TIN : 33606325762 CST : 1312335
3.	Assessment Circle	: Surapattu Assessment Circle
4.	Date of application	: 07.09.2015
5.	Date of receipt of application	: 07.09.2015
6.	Clarification sought for	: Rate of tax on " Information Technology Products "
7.	Date of Personal Hearing	: --
8.	Represented by	: --

ORDER

Tvl. Bodhi Infotek, No.1, Gopala Krishna Nagar, Agragaram, Korattur, Chennai - 600 076 (TIN 33606325762), registered dealers in the files of Surapattu 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 the Tamil Nadu Value Added Tax Rules, 2007 (TNVAT Rules, 2007).

2. The applicant-dealers have sought for clarification for the rate of tax on "**Information Technology Products**".
3. The issue has been examined in detail with reference to the provisions of the TNVAT Act, 2006 and TNVAT Rules, 2007 and the related entries in all the Schedules to the TNVAT Act, 2006. Section 48-A of the TNVAT Act, 2006 provides for clarification on any point concerned with rate of tax for commodities.
4. Perusal of Form VV revealed that the applicant-dealer has mentioned the name of the goods for which clarification sought as 'Information Technology Products'. Under the TNVAT Act, 2006, in Entry 68 of Part-B of the First Schedule, it has been specified as "Information Technology Products as notified by the Government". Thus, there is no commodity which are subject to transaction by the applicant, namely, 'Information Technology Products' exist. The Term 'Information Technology Products' is a general term. As long as it is notified, no meaning is conveyed out of it. However, by G.O.Ms.No.3, Commercial Taxes and Registration (B1) Department, dated 01.01.2007, about 30 commodities were notified and from 12.07.2011, there are about 29 commodities were notified under this head. Thus, by specifying 'Information Technology Products' in the application, no meaning is conveyed and therefore, clarification cannot be issued.
5. However, it is clarified that if the applicant-dealer transacts with any one of the 29 commodities specified or enumerated in Notification Nos.II(1)/CTR/(a-6)/2007 - G.O.Ms.No.3, Commercial Taxes and Registration Department, dated 01.01.2007 and II(1)/CTR/12(R-10)/2011 - G.O.Ms.No.76, Commercial Taxes and Registration Department, dated 11.07.2011, the applicable rate of tax is 5%.

Dated this the twenty second 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. Bodhi Infotek,
No.1, Gopala Krishna Nagar,
Agragaram, Korattur,
Chennai - 600 076.

Copy to:

The Assistant Commissioner (ST),
Surapattu Assessment Circle.

The Joint Commissioner (ST),
Chennai (South) 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//

dmw
25518
State Tax Officer
25518