

**GOVERNMENT OF TAMILNADU  
COMMERCIAL TAXES DEPARTMENT**

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

**ACAAR No.89/2013-14.**  
**Acts cell-II/37736/2013**

Dated 14.08.2015

- 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 and address of the Applicant	:	Tvl. Neyveli Lignite Corporation Limited, Materials Management Complex, Neyveli-607 807
2.	Registration Certificate No.	:	TIN.No.33894400007 CST.
3.	Assessment Circle	:	Cuddalore Assessment Circle,
4.	Date of application	:	---
5.	Date of receipt of application	:	12.12.2013
6.	Clarification sought for	:	Rate of Tax on <b>Works Contract Including Orders Involving Supply, Installation/Erection, testing and Commissioning"</b>
7.	Date of Personal Hearing	:	Personal Hearing not requested
8.	Represented by	:	---

**ORDER**

Tvl. Neyveli Lignite Corporation Limited, Neyveli. (TIN No. 33894400007), the registered dealers in the files of Cuddalore Assessment Circle, 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 clarification on the following:

**Clarification on Works Contract Including Orders Involving Supply, Installation/Erection, testing and Commissioning”.**

3. The Clarification requested is regarding deduction of tax at source from works contractors, to whom execution of civil and other contract works are entrusted. Section 48-A deals with Clarification regarding rate of tax on commodities. Since the application is pertaining to machinery provision of the Act, the application is not able to be entertained under section 48-A of TNVAT Act, 2006 read with Rule12-A of TNVAT Rules 2007. Hence the application is adjudged as “not entertainable” under section 48-A of the TNVAT Act, 2006.”

4. Therefore, the application **is not entertainable** under section 48-A of the TNVAT Act, 2006.

The application stands disposed as **“not entertainable”**

Dated this the Fourteenth day of August 2015.

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

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

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

To

Tvl. Neyveli Lignite Corporation Limited,  
Materials Management Complex,  
Neyveli-607 807.

Copy to:

The Assistant Commissioner (CT)  
Cuddalore, Assessment Circle

The Joint Commissioner (CT),  
Vellore 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 –

Forwarded / By Order/

*K. S. Narayanan*  
12.8.15  
Commercial Tax Officer