

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.95/2015-16
Acts cell-II/33869/2015

Dated:11.04.2018

- Present:** 1.Thiru. Dr. T.V. Somanathan, I.A.S.,
Principal Secretary / Commissioner of Commercial Taxes
- 2.Thiru.M.Parameswaran,
Additional Commissioner (ST), (Public Relations)(FAC)
- 3.Thiru. C.Palani,
Additional Commissioner (ST), (Revision Petitions)(FAC)

1	Name and address of the Applicant	:	Tvl. Swamy Engineering company, 4-1-110 Sri Nagar, Raman Nagar Post Mettur Dam- 636 403. Salem Dt.
2.	Registration Certificate No.	:	TIN.No. 33803243865 CST No. 678652
3.	Assessment Circle	:	Omalur Assessment Circle
4.	Date of application	:	30-10-2015
5.	Date of receipt of application	:	02-11-2015
6.	Clarification sought for	:	Rate of tax on Supply Fabrication and Erection of Steel structural like rafter frames, steel roofing etc., in factories
7.	Date of Personal Hearing	:	--
8.	Represented by	:	--

ORDER

Tvl. Swamy Engineering company, 4-1-110 Sri Nagar, Raman Nagar Post, Mettur Dam- 636 403. Salem Dt. (TIN.No. 33803243865), a registered dealer in the files of Omalur 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 for clarification on the following:

“Supply, fabrication and erection of steel structural like rafter frames, steel roofings etc., in factories”

3. In Form VV against the column 4(a) i.e., Name of the goods for which clarification or Advance ruling is sought, the applicant-dealer instead of mentioning the name of the Commercial Goods involved in their transactions, specified the nature of service carried out by them. However, since the word supply is found, the clarification sought may be presumed only for steel structural like rafter frames, steel roofing etc., it is not known whether the supply is pure supply or forming part of works contract. As per the letter submitted along with form VV application, it could be understood that the nature of business is works contract. Thus the clarification sought is with regard to execution of works contract entrusted to them by way of Erection. This does not fall under the category of goods only and it is mixture of goods and service.

4. Section 48-A deals with clarification regarding rate of tax on goods. Since the application pertaining to machinery provisions of the Act i.e., Section 5 and 6 as the case may be, the application filed in form VV cannot be entertained under Section 48-A of TNVAT Act, 2006 read with Rule-12A of TNVAT Rules 2007. Hence the application is adjudged as “Not Entertainable” under Section 48-A of the TNVAT Act 2006.

5. Therefore, the application stands disposed as "**NOT ENTERTAINABLE**"

Dated this the Eleventh day of April 2018.

Sd/-M.Parameswaran,
Additional Commissioner (PR)(FAC)

Sd/-C.Palani,
Additional Commissioner (RP)(FAC)

Sd/- Dr.T.V. Somanathan, I.A.S.,
Principal Secretary/
Commissioner of Commercial Taxes

To
Tvl. Swamy Engineering company,
4-1-110 Sri Nagar,
Raman Nagar Post
Mettur Dam- 636 403. Salem Dt.

Copy to:
The Assistant Commissioner (ST),
Omalur Assessment Circle.

The Joint Commissioner (ST),
Salem 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//


State Tax Officer