

**GOVERNMENT OF TAMILNADU  
COMMERCIAL TAXES DEPARTMENT**

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

**ACAAR No.96/2015-16**  
**Acts cell-II/33870/2015**

Dated:30.12.2016

- Present:** 1.Dr.C.Chandramouli, I.A.S.,  
Additional Chief Secretary / Commissioner of Commercial  
Taxes.
- 2.Thiru. A.Sarvar Allam,  
Additional Commissioner (CT), (Public Relations)(FAC)
- 3.Thiru. K. Mahalingam,  
Additional Commissioner (CT), (Revision Petitions)

1	Name and address of the Applicant	: Tvl. G. Selvakumar & Brothers, 53, Mounds Puram, 4 <sup>th</sup> Lane, Dindigul - 624 001
2.	Registration Certificate No.	: TIN.No. 33155240240 CST:160726
3.	Assessment Circle	: Dindigul-III Assessment Circle
4.	Date of application	: 02-11-2015
5.	Date of receipt of application	: 02-11-2015
6.	Clarification sought for	: Rate of tax on " <b>Sale of Chillies purchased from other state by issue of C-Form declarations</b> "
7.	Date of Personal Hearing	: 26-10-2016
8.	Represented by	: Thiru. G. Vadamalai Rajan, Proprietor & Thiru. M. Pandi, Accountant

**ORDER**

Tvl. G. Selvakumar & Brothers, 53, Mounds Puram, 4<sup>th</sup> Lane, Dindigul - 624 001 (TIN.No. 33155240240), registered dealers in the files of Dindigul-III 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) on the rate of tax applicable on "**Sale of Chillies purchased from other state by issue of C-Form declarations**".

2.1. The applicant-dealers sought for personal hearing and accordingly they were heard on 26.10.2016. Thiru. G. Vadamalai Rajan, Proprietor & Thiru. M. Pandi, Accountant appeared for the hearing and filed written statements along with documentary evidences.

2.2. During the personal hearing, the applicant-dealers filed written statement challenging the notices issued by the assessing authorities in Dindigul proposing to levy tax on chillies under Sec. 10 of TNVAT Act, 2016, purchased from outside the State against issue of Form-C declaration. In this written statement the applicant dealers have raised certain legal grounds against such proposal to levy tax.

3. This committee considered the application and the contentions made at the time of personal hearing carefully. Under Sec. 48-A of TNVAT Act, this committee can clarify any point concerning rate of tax of commodities only. Here, the applicants have sought clarification on the tax liability of a transaction. No clarification can be issued on the nature and tax liability of a transaction of assessee under the above Section, as it involves appreciation of facts and law involved in the transaction. If the applicant dealers have any dispute against the levy of tax on a transaction, they may seek statutory remedy as provided under TNVAT Act. Therefore, this application is not maintainable under Sec. 48-A of TNVAT Act and hence this application is rejected as not maintainable.

Dated this the Thirtieth day of December 2016.

Sd/- A. Sarvar Allam,  
Additional Commissioner (PR)(FAC)

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

Sd/- Dr.C. Chandramouli, I.A.S  
Additional Chief Secretary/  
Commissioner of Commercial Taxes

To  
Tvl. G. Selvakumar & Brothers,  
53, Mounds Puram,  
4<sup>th</sup> Lane, Dindigul - 624 001

Copy to:  
The Assistant Commissioner (CT)  
Dindigul-III Assessment Circle

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 File 3/ Acts Cell-II /Spare - 5.

//Forwarded/by Order//

*K. J. Manojan*  
2.1.17  
Commercial Tax Officer