

**GOVERNMENT OF TAMILNADU  
COMMERCIAL TAXES DEPARTMENT**

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

**ACAAR No.99/2015-16**  
**Acts cell-II/34816/2015**

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. SRM Technologies Pvt Ltd, No:24, G.N Chetty Road, T.Nagar, Chennai – 600 017
2.	Registration Certificate No.	:	TIN.No.33571562642 CST. 1004836
3.	Assessment Circle	:	T.Nagar Assessment Circle
4.	Date of application	:	01-10-2015
5.	Date of receipt of application	:	05-11-2015
6.	Clarification sought for	:	<b>Whether exemption from VAT can be claimed by producing green card to the suppliers</b>
7.	Date of Personal Hearing	:	26-10-2016
8.	Represented by	:	Thiru. S. Sekar, Manager (Accounts)

**ORDER**

Tvl. SRM Technologies Pvt Ltd, No:24, G.N Chetty Road, T.Nagar, Chennai – 600 017 (TIN.No. 33571562642), registered dealers in the files of T.Nagar 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 claimed they are 100% EOU and sought to clarify **whether exemption from VAT can be claimed by producing green card to the suppliers.** The applicant-dealers have stated that they procure raw materials from local registered vendors for use in the manufacturing of goods exported by them (list of products which are exported are enclosed along with the application).

3. The applicant-dealers sought for personal hearing and accordingly they were heard on 26.10.2016. Thiru. S. Sekar, Accounts Manager, appeared for the hearing and filed written statements along with documentary evidences.

4. 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 eligibility of exemption on sale made to 100% EOU by producing Green Card. No clarification can be issued on the nature and tax liability of a transaction of an 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 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. SRM Technologies Pvt Ltd,  
No:24, G.N Chetty Road,  
T.Nagar, Chennai – 600 017

Copy to:  
The Assistant Commissioner (CT)  
T.Nagar Assessment Circle

The Joint Commissioner (CT),  
Chennai (Central) 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//

*W.S. - W. Magan*  
4.1.17  
Commercial Tax Officer