

PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,  
CHEPAUK, CHENNAI - 600 005.  
PRESENT: DR. T.V.SOMANATHAN, I.A.S.,

**Proc. V&A6/43870/2019**

**Dated: 16.12.2019**

**Sub:** Commercial Taxes Department - TNVAT Act, 2006 - Authority for Advance Ruling Committee - Section 48-A of TNVAT Act, 2006 - Notification of Members of Advance ruling Committee - Re-organisation of the Commercial Taxes Department in the light of the implementation of the Goods and Services Tax Act, 2017 and other changes - certain modification in the appointment of Members under the State Level Authority for Clarification and Advance Ruling - Reg.

**Ref:** 1. G.O. Ms. No. 134, Commercial Taxes and Registration (B1) Department, dated 31.10.2011  
2. G.O.(Ms.) No. 30, Commercial Taxes and Registration (A2) Department, dated 04.03.2019.  
3. Proceedings of the Additional Chief Secretary / Commissioner of Commercial Taxes in Proc. No. V1/9865/2017-1, dated 10.05.2019

**ORDER:**

1. In exercise of the powers conferred by sub-section (1) of Section 48-A of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), a State Level Authority for Clarification and Advance Ruling was constituted comprising of the Commissioner of Commercial Taxes, the Additional Commissioner (Public Relations) and the Additional Commissioner (Revision Petition) to clarify, any point concerning the rate of tax, on an application by a registered dealer.

2. In the reference 2<sup>nd</sup> cited, the Government have ordered for the re-organisation of the Commercial Taxes Department in the light of implementation of the Goods and Services Tax Act, 2017 and other changes.

3. In the above Government order dated 04.03.2019, orders with certain changes in the nomenclature of all the posts of the Additional Commissioners in Commercial Taxes had been issued in the reference 3<sup>rd</sup> cited and it came in to effect from 01.06.2019. In the said order, nomenclature of the Additional Commissioner (Public Relation) and Additional Commissioner (Revision Petition) has been changed into Additional Commissioner (Policy and Public Relation) and Additional Commissioner (Review, Appeal and Revision) respectively.

4. Accordingly, in the Notification issued in the Government Order in the reference first cited, in the place of the members of the Committee being Additional Commissioner (ST), Public Relations and Additional Commissioner(Revision Petition), the authorities Additional Commissioner (Policy and Public Relation) and Additional Commissioner (Review, Appeal and Revision) presently discharging their functions are hereby ordered to be the members of the Committee constituted for Advance Ruling as prescribed under Section 48-A of TNVAT Act, 2006.

5. This Re-constituted committee shall carry out the functions of clarifying the rate of tax on the goods at present dealt under TNVAT Act, 2006 and other functions defined under Section 48-A of TNVAT Act, 2006.

6. The orders issued will take immediate effect.

**Sd/- T. V. Somanathan,  
Commissioner of Commercial Taxes**

//forwarded / by order//

  
**Additional Commissioner  
(Vat & Audit) (FAC)**

To:

1. The Additional Commissioner (Policy and Planning)  
Office of the Commissioner of Commercial Taxes, Chepauk,  
Chennai - 5.
2. The Additional Commissioner (Review, Appeal and Revision)  
Office of the Commissioner of Commercial Taxes, Chepauk,  
Chennai - 5.

Copy to:

1. Principal Secretary to Government, Commercial Taxes and  
Registration Department, Secretariat, Chennai - 9.

Copy to - By e-mail

1. All Additional Commissioners, Joint Commissioners, Deputy  
Commissioners, Assistant Commissioners.
2. Personal Clerk to the Commissioner of Commercial Taxes,  
Office of the Commissioner of Commercial Taxes.
3. Joint Commissioner (Computer Systems) with a request to  
host in the Department website both internet and intranet.
4. File / Stock File.