

**GOVERNMENT OF TAMIL NADU
COMMERCIAL TAXES DEPARTMENT**

**PROCEEDINGS OF THE
AUTHORITY FOR CLARIFICATION AND ADVANCE RULING
(Under Section 48-A of TNVAT Act, 2006)**

**Present: 1. Dr. K. Manivasan, I.A.S.,
Commissioner of Commercial Taxes
2. Thiru. R. Chandramohan, M.A.,
Additional Commissioner (PR)
3. Thiru. B. Gnanasekar, M.A.,
Additional Commissioner (RP)**

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**A.C.A.A.R 52/ 2012-13
D.Dis.Acts Cell II//2012**

Dated 25.10.2012

Ref: Application of Tvl.Madras Hardtools Private Limited, No.1, Perianna Maistry Street, Chennai – 600 001, dated 23-07-2012.

Tvl.Madras Hardtools Private Limited, No.1, Perianna Maistry Street, Chennai – 600 001, (TIN: 33250040306) have filed an application and sought clarification under Section 48-A of the TNVAT Act, 2006 read with Rule 12-A of the TNVAT Rules, 2007.

2. The clarification was sought on the following in column 4 of Form VV;

“Steel Wire Rope, Steel Wire Rope Sling”

3. The issue has been examined in detail with reference to the provisions of the TNVAT Act and Rules, and clarification is given as under.

4. The details furnished were examined. It is seen that the applicant has sought clarification whether the “Steel Wire Rope, “Steel Wire Rope Sling” can be considered as industrial input liable to tax at 5%.

5. Though the dealer has sought clarification on **“Steel Wire Rope, Steel Wire Rope Sling”** in Column 4 of Form VV, what the dealer wants to be clarified is whether **“Steel Wire Rope, Steel Wire Rope Sling”** would fall under Industrial Input. The issue whether a particular commodity is eligible to be an

Industrial Input or not is to be decided by the Assessing Officer with reference to the documents produced before him.

6. Section 48-A of the TNVAT Act, provides for clarification on any point concerning the rate of tax only.

7. The Authority therefore decides that the clarification sought by the applicant does not come under the purview of Section 48-A of the TNVAT Act, 2006, and therefore, the request is not capable of compliance.

Sd/- R. Chandramohan
Additional Commissioner (PR)

Sd/- B. Gnanasekaran
Additional Commissioner (RP)

Sd/- Dr.K. Manivasan
Commissioner of Commercial Taxes

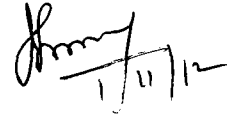
To

Tvl.Madras Hard Tools Private Limited,
No.1, Perianna Maistry Street,
Chennai – 600 001

Copy to:

The Assistant Commissioner (CT)
Harbour - III, Assessment Circle.
The Joint Commissioner (CT)
Chennai (North) Division.
The Joint Commissioner (CS)
To host in the Department Website
The 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 File3 / Act Cell II / Spare – 5.

// forwarded by order //



Commercial Tax Officer.