

**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 53/ 2012-13
D.Dis.Acts Cell II/26467 /2012

Dated 25.10.2012

Ref: Application of Tvl.Modern Steel Innovation,
No.274, Goods Shed Street, Madurai - 625
001, dated 06-08-2012.

Tvl.Modern Steel Innovation, No.274, Goods Shed Street, Madurai - 625 001 (TIN: 33524982647) 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 Structures”

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 with reference to works contract of fabricating and erecting steel structures and payment of tax under Section 6 of the TNVAT Act. Though it has been mentioned as **“Steel Structures”** in column 4 of Form VV, the clarification actually sought for relates to a nature of transaction which is to be decided by the Assessing Officer as to its tax liability. The applicant does not seek clarification on any specific commodity.

5. Section 48-A of the TNVAT Act, 2006, provides for clarification on any point concerning the rate of tax.

6. 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 Sd/- B. Gnanasekaran Sd/- Dr.K. Manivasan
Additional Commissioner (PR) Additional Commissioner (RP) Commissioner of Commercial Taxes

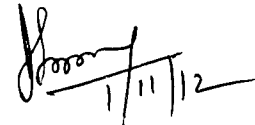
To

Tvl.Modern Steel Innovation,
No.274, Goods Shed Street,
Madurai – 625 001

Copy to:

The Assistant Commissioner (CT)
Nethaji Road Assessment Circle.
Madurai.
The Joint Commissioner (CT)
Madurai 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.