

**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. E. Rathinasamy, M.Sc., B.L.,  
Additional Commissioner (RP) (FAC)**

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**A.C.A.A.R 10/2013-14**  
**(Acts Cell II/12884/2013)**

**Dated 04.10.2013**

Ref: Application of Tvl.Micrografy, 106/39, Srinivasa Perumal Sannathi 1<sup>st</sup> Street, Royapettah, Chennai - 600 014, dated 29.04.2013

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Tvl.Micrografy, 106/39, Srinivasa Perumal Sannathi 1<sup>st</sup> Street, Royapettah, Chennai - 600 014 (TIN: 33310721116) 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 V V:

**“Window model laminated paper envelope”**

3. In the application, it was stated that the commodity is window model printed inside laminated paper envelope falling under item 59 of Part-B of the Fourth Schedule.

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

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

6. The dealer had sought clarification on **“Window model laminated paper envelope”**.

7. The details furnished by the dealer in the application were examined along with the sample. There is an entry for paper envelopes and cloth line paper envelope under Entry 60 of Part-B of the Fourth Schedule which are exempted from tax. Laminated paper envelopes are also paper envelopes with a opening for viewing the address to make it transparent. The product sold by the dealer therefore fits into the description given under Entry 60 of Part-B of the Forth Schedule and hence "Laminated paper envelopes" are exempted under Entry 60 of Part-B of the Fourth Schedule.

8. The clarification therefore is that "**Window model laminated paper envelope**" are exempted under Entry 60 of Part-B of the Fourth Schedule.

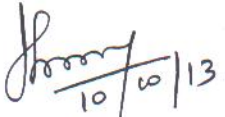
Sd/- R.Chandramohan Additional Commissioner (PR) Sd/- E. Rathinasamy Additional Commissioner(RP)(FAC) Sd/- Dr. K. Manivasan for Commissioner of Commercial Taxes

To  
Tvl.Micrografy,  
106/39, Srinivasa Perumal Sannathi 1<sup>st</sup> Street,  
Royapettah, Chennai – 600 014

Copy to:

The Assistant Commissioner (CT),  
Royapettah – I Assessment Circle  
The Joint Commissioner (CT),  
Chennai (East) Division.  
The Joint Commissioner (CS),  
To host in the Department Website  
The Secretary to Government, Commercial Taxes & Registration Dept, Chennai – 9.  
All Joint Commissioners (CT) including Enforcement, LTU. MOU and ISIC.  
All Deputy Commissioners (CT), Territorial, and Enforcement.  
All Head of Offices (Assessment).  
The State Representative, Sales Tax Appellate Tribunal, (Main Bench), Chennai – 104.  
The Addl. State Representative, (AB) Chennai, Madurai and Coimbatore.  
The Director, CTSTI, Greams Road, Chennai – 6.  
The Chief Executive Officer, Traders Welfare Board, Chennai – 5.  
The Additional Commissioners, Joint Commissioners, Deputy Commissioners, Assistant Commissioners and Commercial Tax Officers in CCT's Office.  
Personal Clerk to the CCT.  
Stock File3 / Act Cell II / Spare – 5.

//Forwarded by Order//

  
10/10/13  
Commercial Tax Officer