

**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 11/ 2012-13
D.Dis.Act Cell II/13917/2012**

Dated 25.7.2012

Ref: Application of Tvl. Shree Venkateshwara Agency,
Plot No.8, Door No.122, Lourdhumadha Street,
Nagalkeni, Chrompet, Chennai – 600 044, Dated
12.03.2012.

ORDER

Tvl. Shree Venkateshwara Agency, Plot No.8, Door No.122,
Lourdhumadha Street, Nagalkeni, Chrompet, Chennai – 600 044
(TIN: 33900885934) have filed an application and sought clarification
under Section 48-A of TNVAT Act, 2006, read with Rule 12-A of
TNVAT Rules, 2006.

2. They have sought clarification on the following in column 4 of
Form 'VV':

**“Purchased Import License (REP
License/DFIA License”.**

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

4. The Tamil Nadu Value Added Tax (Second Amendment) Act,
2011 came into force on 27.09.2011, inserting a new section 48-A for
the constitution of a State Level Authority for Clarification and Advance
Ruling to clarify any point concerning the rate of tax.

5. The applicants have sought clarification on the rate of tax on
“REP License/DFIA License”.

6. Entry 70 of Part-B of the First Schedule to the TNVAT Act, 2006 reads as follows:

"Intangible goods like copyright, patent, REP license"

7. **REP License/DFIA License** on which the applicants have sought clarification for rate of tax fits into Entry 70 of Part B of the First Schedule to the Act.

8. Therefore, the clarification is that, **REP License/DFIA License** is taxable at 5% under Entry 70 of Part-B of the First Schedule to the TNVAT Act, 2006.

Sd/- R. Chandramohan
Additional Commissioner (PR)

Sd/- B. Gnanasekar
Additional Commissioner(RP)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To

Tvi. Shree Venkateshwara Agency,
Plot No.8, Door No.122,
Loordu Madha Street,
Nagalkeni, Chrompet,
Chennai – 600 044

Copy to:

Assistant Commissioner (CT)
Tambaram I Assessment Circle.
The Joint Commissioner (CS)

To host in Department Website

The Secretary to Government, Commercial Taxes and Registration
Department , Secretariat, 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 Joint Commissioner (CT), Chennai (South) Division, Chennai-6

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.

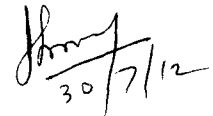
The Deputy Commissioner (CT), Zone-VII, Chennai-6.

All Additional Commissioners, Deputy Commissioners, Assistant Commissioners,
Commercial Tax Officers in CCT 's Office

Personal Clerk to the CCT

Stock file / Acts Cell II / Spare-5

//forwarded by order//



Commercial Tax Officer