

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. K. Mahalingam, M.Sc.,
Additional Commissioner (RP)**

A.C.A.A.R 12/2013-14
(Acts Cell-II/13451/2013)

Dated 02.12.2013

Ref: Application of Tvl. Kovai Chicken Magic, 308, Avinasi Road, Peelamedu, Coimbatore - 5, dated 27.04.2013.

Tvl. Kovai Chicken Magic, 308, Avinasi Road, Peelamedu, Coimbatore - 5 (TIN: 33152103357) 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 the Form VV:

“Liquefied Petroleum Gas (LPG)”

3. In the letter accompanying the application in Form V V, the dealer had sought clarification on five kinds of transactions involving LPG and the tax liability on those transactions.

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 “Liquefied Petroleum Gas (LPG)” in column 4(a) to Form V V. The dealer in column 4(b) of the application has classified LPG under Entry 67-A(p) of Part B of the First Schedule as industrial input. However, in the letter accompanying the application in Form V V, the dealer had sought clarification on five kinds of transactions involving LPG and the tax liability on those transactions. However, the queries raised by the dealer relate to different kinds of transactions and the procedural aspects involved as to the tax liability on those transactions.

7. The procedural aspects of any transactions are within the purview of an assessing officer who is competent to decide the tax liability with reference to records placed before him on the tax liability of various transactions undertaken by the dealer.

8. The Authority therefore decided that the request of the applicant is not capable of compliance.

Sd/- R.Chandramohan
Additional Commissioner (PR)

Sd/- K. Mahalingam
Additional Commissioner(RP)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To

Tvl. Kovai Chicken Magic,
308, Avinasi Road,
Peelamedu, Coimbatore - 5.

Copy to

The Assistant Commissioner (CT)
Peelamedu Assessment Circle, Coimbatore
The Joint Commissioner (CT),
Coimbatore Division.
The Joint Commissioner (CS)

To host in the Department Website

The Principal 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 Commissioner, Assistant
Commissioners and Commercial Tax Officers in CCT's Office.

Personal Clerk to the CCT.

Stock File 3 / Act Cell II / Spare - 5.

//Forwarded by Order//


4/12/13
Commercial Tax Officer