

**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 14/ 2012-13
D.Dis.Act Cell II/14861/2012

Dated 25.7.2012

Ref: Application of Tvl. Whirlpool of India Ltd., 4/107,
Ramavaram Road, Sathya Nagar, Manapakkam,
Chennai 600 089, Dated Nil.

ORDER

Tvl. Whirlpool of India Ltd., 4/107, Ramavaram Road, Sathya Nagar, Manapakkam, Chennai 600 089 (TIN:33280842916) 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':

"DEPB Licence "

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 **"DEPB Licence"**.

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. **DEPB Licence** on which the applicant sought clarification for rate of tax fits into Entry 70 of Part B of the First Schedule to the Act. However the Assessing Officer being quasi-judicial authority may decide the course of assessment with reference to particular kind of transaction.

8. Therefore, the clarification is that, **DEPB Licence** are taxable at 5% under Entry 70 of Part-B of the First Schedule to the Act, 2006.

Sd/- R. Chandramohan
Additional Commissioner (PR)

Sd/- B. Gnanasekar
Additional Commissioner(RP)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To

Tvl. Whirlpool of India Ltd.,
4/107, Ramavaram Road,
Sathya Nagar, Manapakkam,
Chennai 600 089

Copy to:

Deputy Commissioner (CT)

Large Tax Payer Unit I.

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), Large Tax Payers Unit, Chennai-4

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..

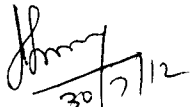
The Accountant General (Audit)-II, No.44 , Greams Road, Chennai-6.

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//


30/7/12
Commercial Tax Officer