

**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 18/2012-13  
D.Dis Act Cell II / 16638 / 2012**

**Dated 25.07.2012**

Ref: Application of Tvl. Chennai Metal Coats, No.54,  
Periyathambi Street. Choolai, Chennai – 600 112,  
Dated 16.05.2012.

**ORDER**

Tvl. Chennai Metal Coats, No.54, Periyathambi Street. Choolai, Chennai – 600 112 (TIN: 33640501957) have filed an application and sought clarification under Section 48-A of TNVAT Act, 2006, read with Rule 12-A of TNVAT Rules, 2007.

2. They have sought clarification on the following:

**“Epoxy Colour Powder used for colouring  
the aluminium extrusion for each type of  
customer”.**

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. From the details furnished by the applicant, it is seen that they have sought clarification on different types of transactions. The applicants have sought clarification whether VAT is chargeable on the epoxy colour powder used for colouring aluminium extrusion for

different types of customers and if charge whether the customers like 1)Aluminium extrusion trader; 2)Aluminium Window Manufacturer can take this as input tax credit. The clarification sought for relates to the exigibility to tax different kinds of transactions and not to rate of tax on any specific commodity. The liability to tax or not with regard to a particular transaction can be decided only by the assessing authority exercising his quasi-judicial powers on the given facts of the case in the light of the relevant provisions of the Act.

6. The request of the applicants does not fall under the provisions of Section 48-A of the TNVAT Act, 2006 read with Rule 12A of TNVAT Rules, 2007 and the applicants are therefore not eligible to seek clarification from the Authority for Clarification and Advance Ruling and the request is therefore not capable of compliance under Section 48-A of the TNVAT Act, 2006.

Sd/- R. Chandramohan  
Additional Commissioner (PR)

Sd/- B. Gnanasekar  
Additional Commissioner(RP)

Sd/- K. Manivasan  
Commissioner of Commercial Taxes

To

Tvl. Chennai Metal Coats,  
No.54, Periyathambi Street,  
Choolai, Chennai – 600 112

Copy to:

Assistant Commissioner (CT)  
Choolai 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 (Central) 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-IV, 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