

**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 23/2013-14**  
**(Acts Cell II/16882/2013)**

**Dated 04.10.2013**

Ref: Application of Tvl. Ganga Kaveri Gas Service,  
5/320 B, Thirugnana Sambandar Street, State Bank  
Colony, Salem - 636 004, dated NIL.

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Tvl., Ganga Kaveri Gas Service, 5/320 B, Thirugnana Sambandar Street, State Bank Colony, Salem - 636 004 (TIN: 33852840269) 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 VV:

**"LPG Cylinders. Commercial gas cylinders"**

3. In the letter accompanying the application it was stated that they seek clarification on the guidelines and procedures to sell LPG commercial cylinders to industrial output concerns and the procedures and forms required to be used if sold as industrial input.

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 **"LPG Cylinders. Commercial gas cylinders"**.

7. The details furnished by the dealer in the application were perused. In column 4 (a) to Form VV, the dealers have sought clarification on "LPG cylinders – commercial gas cylinders (commodity code 301)." However, in the letter accompanying Form VV, the dealers have sought clarification on the guidelines and procedures to sell LPG commercial cylinders at 5% to industrial output concerns and further stated that LPG cylinders for commercial purposes are taxable at 14.5%. However, the query raised by the dealer relates to transactions and the procedural aspects involved as to the tax liability on those transactions. But, 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 in relation to the nature of transactions and the commodities involved. The Authority therefore decided that the request of the applicant is not capable of compliance.

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

To  
Ganga Kaveri Gas Service,  
5/320 B, Thirugnana Sambandar Street,  
State Bank Colony, Salem – 636 004

Copy to:  
The Assistant Commissioner (CT),  
Arisipalayam Assessment Circle, Salem-4.  
The Joint Commissioner (CT), Salem 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