

**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 24/2013-14
(Acts Cell II/16883/2013)

Dated 03.12.2013

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

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 the 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 star hotels.

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 star hotels 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 place 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
Additional Commissioner (PR)

Sd/- K. Mahalingam
Additional Commissioner(RP)

Sd/- K. Manivasan
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 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//


6/12/13
Commercial Tax Officer