

**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. Thiru. Hemant Kumar Sinha, I.A.S.,  
Principal Secretary /  
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)**

**\* \* \* \* \***

**A.C.A.A.R 25/ 2011-12  
D.Dis.Acts Cell II/2540/2012**

**Dated 30.03.2012**

Ref: Application of Tvl. Cori Engineers Private Limited,  
No.79, Valmeeki Street, Thiruvanmiyur,  
Chennai – 600 041, dated 18.01.2012.

**ORDER**

Tvl. Cori Engineers Private Limited, No.79, Valmeeki Street, Thiruvanmiyur, Chennai – 600 041, (TIN: 33450100142) have filed an application and sought clarification and advance ruling on the following under section 48-A of TNVAT Act, 2006, read with rule 12-A of TNVAT Rules, 2006.

2. They sought clarification on the following in column No.4 of Form "VV":

**"Rubber Products - Zero rate sales effected to the contractor of SEZ unit. Materials delivered directly to SEZ unit bill raised to contractor and payment received from contractor. Whether exempted or taxable".**

3. The issue has been examined in detail with reference to provisions of the TNVAT Act and Rules and ruling is given as under.

4. The Tamil Nadu Value Added Tax (Second Amendment) Act, 2011 came into force on 27.09.2011, by 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. The petitioner has sought for clarification with regard to the nature of a transaction and sought for clarification which has no relevance to rate of tax.

5. The ruling is that, the request of the applicant does not fall under the provisions contained in Section 48-A of TNVAT Act, 2006 and the applicant is therefore not eligible to seek clarification from the authority for Advance Ruling and Clarification, and the request is therefore not capable of compliance as provided under Section 48-A of TNVAT Act, 2006.

Sd/- R.Chandramohan  
Additional Commissioner (PR)

Sd/- E. Rathinasamy  
Additional Commissioner(RP)(FAC)

Sd/- Hemant Kumar Sinha  
Principal Secretary /  
Commissioner of Commercial Taxes

To

Tvl. Cori Engineers Private Limited,  
No.79, Valmeeki Street,  
Thiruvanmiyur,  
Chennai - 600 041,  
Copy to:

Assistant Commissioner (CT). Thiruvanmiyur Assessment Circle.

Assistant Commissioner (CT). Esplanade-I Assessment Circle.

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 and ISIC

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 VII, Chennai.

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//

  
07/10/2012  
Commercial Tax Officer.