

**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. Shiv Das Meena, 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)**

\* \* \* \* \*

**A.C.A.A.R 26/ 2011-12**  
**D.Dis.Acts Cell II/2701/2012**

**Dated 15.05.2012**

Ref: Application of Tvl.Devraj Computers (P) Ltd., Gee  
Gee Complex, Ground Floor, No.42, Mount Road,  
Chennai – 600 002. Dated 24.01.2012

**ORDER**

Tvl.Devraj Computers (P) Ltd., Gee Gee Complex, Ground Floor,  
No.42, Mount Road, Chennai-600 002. (TIN: 33380560785) 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 sought clarification on the following in column 4 of Form  
VV:

**“Extended warranty service card”.**

3. During the sitting of the Authority for Clarification and  
Advance Ruling on 29-03-2012, the Authority decided for a personal  
hearing of the applicant for submission of additional facts, and for a  
demo also, if needed, as it was found necessary to pronounce its  
clarification on Advance Ruling. Accordingly the applicant was  
requested to appear in person along with required details before the  
Authority on 23-04-2012 at 12.00 noon.

4. The Authority held its sitting on 23-04-2012. However,  
neither the applicant nor any authorized representative appeared  
before the Authority to put forth the facts. Further no written  
representation was received from the applicant.

5. As per Rule 12-A(8), where on the date fixed for hearing or any other day to which the hearing may be adjourned, when an applicant does not appear in person or through an authorized representative when called upon for hearing, the Authority may dispose of the application ex-parte on merits.

6. Therefore, the issue has been examined in detail with reference to provisions of the TNVAT Act and Rules and clarification is decided on merits in the absence of appearance of the appellant.

7. 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.

8. The applicant sought clarification on "**Extended warranty service card**".

9. The details filed by the applicant were scrutinized. The applicant is dealing in IT products from Tvl.Dell. From the nature of activity undertaken by the applicant it is seen that warranty is given by Tvl.Dell. Parts are also replaced by Tvl. Dell. Further, Tvl. Dell have charged 14.5% VAT on 70% value of the product in the purchase invoice intended for the applicant. In the application, details pertaining to service or replacement of the parts to the customers are not made available by the applicant. The invoice of Tvl.Dell also does not specify any commodity. The appellant have raised a query whether they have to charge VAT on extended warranty service card.

10. The details furnished by the applicant are not sufficient to arrive at a conclusion whether the extended warranty service card is a commodity marketable for a price. The applicant has neither produced material evidences for rendering any service nor sale of any parts. It is also not clear whether any transaction in the nature of works contract and goods are involved. Above all, the applicant has not indicated as to what an extended warranty service card is intended to achieve and how he disposes it in the market.

11. The Authority therefore decides that the request of the applicant does not fall under the provisions contained in Section 48-A of TNVAT Act, 2006.

12. The ruling therefore is that, in the absence of seeking any specific clarification for a particular marketable commodity, the request of the applicant is not capable of compliance.

Sd/- R.Chandramohan                      Sd/- E. Rathinasamy                      Sd/- Shiv Das Meena  
Additional Commissioner (PR)      Additional Commissioner(RP)(FAC)      Commissioner of Commercial Taxes

To  
Tvl.Devraj Computers (P) Ltd.,  
Gee Gee Complex, Ground Floor,  
No.42, Mount Road,  
Chennai – 600 002.

Copy to:

Assistant Commissioner (CT)  
Triplicane - 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, LTU, MOU 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-V, 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//

  
Commercial Tax Officer. 17/5/12