

**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 29/2013-14**  
**(Acts Cell II/17950/2013)**

**Dated 03.12.2013**

Ref: Application of Tvl. Covai Cotton, 28, 3<sup>rd</sup> Street, LRGF layout, ABT layout, Karuvampalayam, Tirupur - 641 604 dated 04.06.2013

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Tvl. Covai Cotton, 28, 3<sup>rd</sup> Street, LRGF layout, ABT layout, Karuvampalayam, Tirupur - 641 604 (TIN: 33732405581) 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 V V:

**"Imported Knitted Fabrics"**

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

4. Section 48-A of the TNVAT Act, 2006 provides for clarification on any point concerning rate of tax.

5. The dealer sought clarification on **"Imported Knitted Fabrics"**.

6. The issue has been examined with reference to the information furnished in the application and the provisions of Act and Rules. It was stated by the dealer that knitted fabrics will be imported and proposed to sell in Tamil Nadu and accordingly sought clarification on the rate tax for the **"Imported Knitted Fabrics"**.

7. Entry 11 of the Second Schedule reads as follows:

"Sugar and Textile products not produced or manufactured in India"

8. The dealers import knitted fabrics and the said commodity, being a textile product, fits into the description given under Entry 11 of the Second Schedule.

11. The clarification therefore is that **"Imported Knitted Fabrics"** are taxable at 5% under Entry 11 of the Second Schedule to the TNVAT Act.

Sd/- R.Chandramohan  
Additional Commissioner (PR)

Sd/- K. Mahalingam  
Additional Commissioner(RP)

Sd/- K. Manivasan  
Commissioner of Commercial Taxes

To  
Tvl. Covai Cotton,  
28, 3<sup>rd</sup> Street, LRGF layout,  
ABT layout, Karuvampalayam, Tirupur – 641 604.

Copy to:  
The Assistant Commissioner (CT),  
Central-I Assessment Circle, Tiruppur

The Joint Commissioner (CT),  
Coimbatore Division.

The Joint Commissioner (CS),  
**To host in the Department Website**

The Principal Secretary to Government, Commercial Taxes & Registration  
Department, 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.

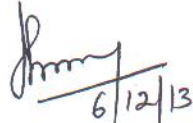
The Chief Executive Officer, Traders Welfare Board, Chennai – 5.

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//

  
6/12/13  
Commercial Tax Officer