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

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

Tvl. Covai Cotton, 28, 3rd 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

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, 3rd 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 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.

//Forwarded by Order//

Commercial Tax Officer