

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. E. Rathinasamy, M.Sc., B.L.,
Additional Commissioner (RP) (FAC)

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A.C.A.A.R 3/2013-14
(Acts Cell II/10338/2013)

Dated 04.10.2013

Ref: Application of Tvl. Soundarya Decorators Private Limited, No.2 & 3, Porur Village, Vandalur-Kelambakkam High Road, Keezhakottaiyur, Chennai – 600 048, dated NIL.

Tvl.Soundarya Decorators Private Limited, No.2 & 3, Porur Village, Vandalur-Kelambakkam High Road, Keezhakottaiyur, Chennai – 600 048 (TIN: 33110903198) 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 VV:

**“Wood / Veneer, Glass / Mirror and various goods
used in interior decoration”**

3. The dealer had filed certain documents relating to entering into a contract for executing interior decoration with the customer dealer located in SEZ. In the application the dealer had also referred to Section 18 of the TNVAT Act and reference to deemed sale value of goods used in interior decoration in the sale invoices.

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 **"Wood / Veneer, Glass / Mirror and various goods used in interior decoration"**.

7. The details furnished by the dealer in the application were examined. It is seen from the application that the materials are used in interior decoration etc., and from the reference made to Section 18 of the Act in the application it is inferred that the decorative works are executed in SEZ. Therefore from the details available in the application in Form V V it may be seen that the issues have nothing to do with clarification on the rate of tax for any specific commodity as provided under Section 48-A of TNVAT Act and hence the request of the dealer is not capable of compliance.

Sd/- R.Chandramohan
Additional Commissioner (PR)

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

Sd/- Dr. K. Manivasan
for Commissioner of Commercial Taxes

To

Tvl.Soundarya Decorators Private Limited,
No.2 & 3, Porur Village, Vandalur-Kelambakkam High Road,
Keezhakottaiyur, Chennai - 600 048.

Copy to:

The Assistant Commissioner (CT),
Chengalpattu Assessment Circle.

The Joint Commissioner (CT),
Chennai (South) Division.

The Joint Commissioner (CS),

To host in the Department Website

The 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.

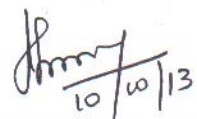
The Chief Executive Officer, Traders Welfare Board, Chennai - 5.

The Additional Commissioners, Joint Commissioners, Deputy 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//


10/10/13

Commercial Tax Officer