

**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)**

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**A.C.A.A.R 31/ 2011-12
D.Dis.Acts Cell II/3007/2012**

Dated 30.03.2012

Ref: Application of Tvl.A.S.S. Manoharan, 32, Jawahar
Street, Kottar, Nagercoil - 629 002, dated Nil.

ORDER

Tvl.A.S.S. Manoharan, 32, Jawahar Street, Kottar, Nagercoil - 629 002, (TIN: 33416100002) 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":

**"Clarification on Sim cards (actually the
levy of 24(3) interest is only sought".**

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 petitioner has sought for clarification with regard to the dispute on levy of interest under section 24(3) of TNGST Act. 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. This amendment was brought under TNVAT Act, 2006 and not under Tamil Nadu General Sales Tax Act.

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
for Principal Secretary /
Commissioner of Commercial Taxes

To

Tvl.A.S.S. Manoharan,
32, Jawahar Street,
Kottar, Nagercoil – 629 002.

Copy to:

Assistant Commissioner (CT)
Nagercoil Town 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, Greams Road, Chennai-6.

The Deputy Commissioner (CT), Nagarkoil.

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//


07/05/2012
Commercial Tax Officer.