

**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)**

\* \* \* \* \*

**A.C.A.A.R 36/ 2011-12  
D.Dis.Acts Cell II/4936/2012**

**Dated 02.04.2012**

Ref: Application of Tvl. Ashwini Trading Company,  
No.7, Vaidhyathan Street, Chennai – 600 001,  
Dated 10.02.2012.

**ORDER**

Tvl. Ashwini Trading Company, No.7, Vaidhyathan Street, Chennai – 600 001, (TIN: 33171160021) have filed an application and sought clarification 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 4 of Form 'VV':

**"Student Note Books".**

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 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.

5. The applicant sought clarification on **"Student Note Books"**. Entry 132 of Part-B to First Schedule reads as follows:-

"Student note books and copy books other than those specified in the Fourth Schedule".

6. The expression "other than those" specified in the First Schedule relates to entry 55(f) of Part-B to Fourth Schedule which reads as follows:-

55(f) Student note books and copy books manufactured out of paper purchased from registered dealers liable to pay under this Act.

7. Therefore, the ruling is that, "**Student Note Books**" are taxable at 5% under entry 132 of Part-B to First Schedule. However, exemption is available on the sale of Students Note Books under entry 55(f) of Part-B to Fourth Schedule, if such student note books are manufactured out of paper purchased from registered dealers liable to pay tax under TNVAT Act, 2006.

8. Further, the query raised in annexure to Serial No.6 of Form VV, "we need clarification whether we should collect 'C' Form for exempted sale made in inter-state sales" does not come within the scope of Section 48-A of TNVAT Act.

Sd/- R.Chandramohan  
Additional Commissioner (PR)

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

Sd/- Hemant Kumar Sinha  
Principal Secretary /  
Commissioner of Commercial Taxes

To  
Tvl. Ashwini Trading Company,  
No.7, Vaidhyathan Street,  
Chennai - 600 001,

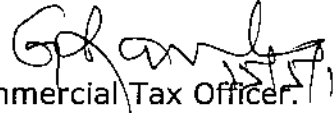
**Copy to:**

Assistant Commissioner (CT)  
Vallalar Nagar Assessment Circle.  
Joint Commissioner (CS)

**To host in 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-IX, 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. 12