

**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 45/ 2011-12  
D.Dis.Acts Cell II/7789/2012**

**Dated 30.03.2012**

Ref: Application of Tvl.Superfil Products Ltd.,  
Old No.407/1, G.R. Complex, Basement  
Annasalai,Nandanam, Chennai dated  
03.03.2012.

**ORDER**

Tvl.Superfil Products Ltd., Old No.407/1, G.R. Complex, Basement Annasalai, Nandanam, Chennai (TIN: 33381582874) 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 in column 4 of Form 'VV' on the following:

**“ Wind Turbine Generator G-58 / 850 kw”**

3. The issue has been examined in detail with reference to provisions of the TNVAT Act and Rules and clarification 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 perusal of entire records filed by the applicant shows that the clarification is sought with regard to eligibility of input tax credit on the wind turbine generator. The authority has not been empowered statutory to issue clarification on issues other than rate of tax.

6. The ruling is therefore that, the request of the applicant does not fall under the provisions contained in Section 48-A of TNVAT Act, 2006 and the request is therefore not capable of compliance.

Sd/- R.Chandrāmohan  
Additional Commissioner (PR)

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

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

To

Tvl.Superfil Products Ltd.,  
Old No.407/1,  
G.R. Complex, Basement  
Annasalai, Nandanam,  
Chennai.

Copy to:

Assistant Commissioner (CT)  
Nandanam 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, 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-XI 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. 15/12