

**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. B. Gnanasekar, M.A.,  
Additional Commissioner (RP)**

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**A.C.A.A.R 47/ 2012-13**  
**D.Dis.Acts Cell II/15703/2012**

**Dated 25.10.2012**

Ref: Application of Tvl.Limra Chemicals and  
Pharmaceuticals Private Limited, C-21,  
Industrial Estate, Guindy, Chennai - 600 032,  
dated 04-10-2012

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Tvl.Limra Chemicals and Pharmaceuticals Private Limited, C-21, Industrial Estate, Guindy, Chennai - 600 032, (TIN: 33361601121) 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;

**“Aromatic Compounds”**

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. The details furnished were examined. It is seen that the applicant has sought clarification as to whether Input Tax Credit can be availed without any restriction in respect of sale made under Section 8(1) of the CST Act.

5. Though the dealer has specified **“Aromatic Compounds”** in Column 4 of Form VV, the clarification sought for has nothing to do with any rate of tax.

6. Section 48-A of the TNVAT Act, 2006, provides for clarification on any point concerning the rate of tax.

7. The Authority, therefore, decides that the clarification sought by the applicants does not come under the purview of Section 48-A of the TNVAT Act, 2006, and therefore the request is not capable of compliance.

Sd/- R. Chandramohan      Sd/- B. Gnanasekaran      Sd/- Dr.K. Manivasan  
Additional Commissioner (PR)      Additional Commissioner (RP)      Commissioner of Commercial Taxes

To

Tvl.Limra Chemicals and Pharmaceuticals Private Limited,  
No.32, Poes Garden,  
Chennai – 600 086.

Copy to:

Assistant Commissioner (CT)  
Chengalpattu Assessment Circle.  
Joint Commissioner (CT)  
Chennai (South) Division  
Joint Commissioner (CS)  
To host in the Department Website  
The Secretary to Government, Commercial Taxes & Registration Department,  
Chennai – 9.  
All Joint Commissioners (CT) including Enforcement, LTU, MOU and ISIC  
All Deputy Commissioners (CT), Territorial, Assessment and Enforcement  
All Head of Offices (Assessment)  
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 Additional Commissioners, Deputy Commissioners, Assistant Commissioners,  
Commercial Tax Officers in CCT's Office  
Personal Clerk to the CCT.  
Stock File3 / Act Cell II / Spare – 5.

// forwarded by order //



Commercial Tax Officer.