

**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 49/ 2011-12
D.Dis Act Cell II / 9749 / 2012**

Dated 23.07.2012

Ref: Application of Tvl. K.S. Construction,
New No.5, Old No.3, East Coovam River Road,
Chindadripet, Chennai – 600 002,
Dated 14.03.2012.

ORDER

Tvl. K.S. Constructions, New No.5, Old No.3, East Coovam River Road, Chindadripet, Chennai – 600 002 (TIN: 33750582649) have filed an application and sought clarification under section 48-A of TNVAT Act, 2006, read with rule 12-A of TNVAT Rules, 2007.

2. They sought clarification on the following in column No.4 of Form "VV":

**"Fabrication of Industrial roof shed made
of Iron and Steel under works contract".**

3. The issue has been examined in detail with reference to the provisions of 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. From the details furnished by the applicant, it is seen that they have sought clarification on different types of works contract undertaken on ton rate basis or lump sum basis and also sought

clarification for the materials used in works contract in the same form or if cut and welded i.e fabricated. The clarification sought for relates to the eligibility of tax liability on different kinds of transactions and not to rate of tax on any specific commodity. The eligibility to tax are not with regard to a particular transaction can be decided only by the assessing authority exercising his quasi-judicial powers on the given facts of the case in the light of the relevant provision of the act.

6. The request of the applicant does not fall under the provisions contained in section 48-A of TNVAT Act, 2006 read with Rule 12A of TNVAT Rules, 2007 and the applicant is therefore not eligible to seek clarification from the authority for clarification and advance ruling and the request is therefore not capable of compliance as provided under Section 48-A of TNVAT Act, 2007

Sd/- R. Chandramohan
Additional Commissioner (PR)

Sd/- B. Gnanasekar
Additional Commissioner (RP)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To
Tvl. K.S. Construction,
New No.5, Old No.3, East Coovam River Road,
Chindadripet,
Chennai – 600 002

Copy to:

The Assistant Commissioner (CT)
Chindadripet Assessment Circle.
The 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 Joint Commissioners (CT), Chennai (East) Division, Chennai-6

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.

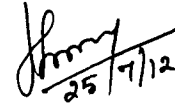
The Deputy Commissioner (CT), Zone-V, Chennai.

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.