

**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/ 2012-13
D.Dis.Acts Cell II/24440/2012**

Dated 25.10.2012

Ref: Application of Tvl. Lakshmi International,
S.No.235/2A, Manapakkam High Road,
Manapakkam, Chennai - 600 125 dated
20-07-2012.

Tvl. Lakshmi International, S.No.235/2A, Manapakkam High Road, Manapakkam, Chennai - 600 125 (TIN: 33090863051) 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 applicant has sought clarification with reference to the nature of transactions effected by them.

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 on "**Scaffolding Centering Materials**" returned in fully damaged condition and not returned as having lost in the site. The clarification actually required related to **procedural aspects of transactions** which are within the purview of the Assessing Officer who is competent to decide the tax applicability with reference to the documents produced in relation to the nature of transactions effected by the dealer.

5. The dealer has not sought clarification on any specific commodity.

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 applicant 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
Additional Commissioner (PR)

Sd/- B. Gnanasekaran
Additional Commissioner (RP)

Sd/- Dr.K. Manivasan
Commissioner of Commercial Taxes

To

Tvl. Lakshmi International,
S.No.235/2A, Manapakkam High Road,
Manapakkam,
Chennai – 600 125

Copy to:

The Assistant Commissioner (CT)
Adyar – I Assessment Circle.
The Joint Commissioner (CT),
Chennai (South) Division.
The 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.