

**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 4/ 2012-13**  
**D.Dis.Act Cell II/12243/2012**

**Dated 25.7.2012**

Ref: Application of Tvl. Shekar Exports Pvt. Ltd., No.16/35,  
Ranganatha Swamy 2<sup>nd</sup> Street, Lakshmi Puram,  
Chrompet Chennai – 600 044, Dated Nil.

**ORDER**

Tvl. Shekar Exports Pvt. Ltd., No.16/35, Ranganatha Swamy 2<sup>nd</sup> Street, Lakshmi Puram, Chrompet, Chennai – 600 044, (TIN: 33920882431) 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 have sought clarification on the following in column 4 of Form 'VV':

**“Purchased Import License (REP License/DFIA License”.**

3. The issue has been examined in detail with reference to the provisions of TNVAT Act and Rules and clarification is given.

4. The Tamil Nadu Value Added Tax (Second Amendment) Act, 2011 came into force on 27.09.2011, 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 applicants have sought clarification on the rate of tax on **“REP License/DFIA License”.**

6. Entry 70 of Part-B of the First Schedule to the TNVAT Act, 2006 reads as follows:

**“Intangible goods like copyright, patent, REP license”**

7. **REP License/DFIA License** on which the applicants have sought clarification for rate of tax fits into Entry 70 of Part B of the First Schedule to the Act.

8. Therefore, the clarification is that, **REP License/DFIA License** is taxable at 5% under Entry 70 of Part-B of the First Schedule to the TNVAT Act, 2006.

Sd/- R. Chandramohan  
Additional Commissioner (PR)

Sd/- B. Gnanasekar  
Additional Commissioner(RP)

Sd/- K. Manivasan  
Commissioner of Commercial Taxes

To

Tvl. Shekar Exports Pvt. Ltd.,  
No.16/35, Ranganatha Swamy 2<sup>nd</sup> Street,  
Lakshmi Puram,  
Chrompet, Chennai - 600 044

Copy to:

Assistant Commissioner (CT)

Tambaram I 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

All Deputy Commissioners (CT), Territorial , Assessment and Enforcement

All Head of offices (Assessment)

The Joint Commissioner (CT), Chennai (South) 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-VII, Chennai-6.

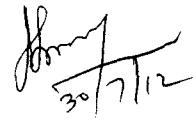
All Additional Commissioners, Deputy Commissioners, Assistant Commissioners,

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