

**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 51/ 2011-12**  
**D.Dis Act Cell II/10105/2012**

**Dated 23.07.2012**

Ref: Application of Tvl.Edutech India Private Limited,  
No.20, Haddows Road, First Street,  
Chennai – 600 006. Dated Nil.

**ORDER**

Tvl.Edutech India Private Limited, No.20, Haddows Road, First Street, Chennai – 600 006 (TIN: 33370461026) 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":

**"Sale of lab equipments – Thyristor and  
Motor control trainer to educational  
institutions".**

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. The applicant has sought clarification on Sale of lab equipments – Thyristor and Motor control trainer to educational institutions with reference to a sale in the course of import under High sea sale agreement. The clarification sought for by the applicant is

relating to tax liability of transaction of particular kind which is beyond the purview of the authority for clarification and advance ruling as clarification was not sought for any particular commodity.

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.Edutech India Private Limited,  
No.20, Haddows Road,  
First Street,  
Chennai – 600 006

Copy to:

The Assistant Commissioner (CT)  
Nungambakkam 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 (Central) Division, Chennai.

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.

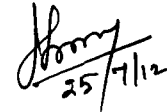
The Deputy Commissioner (CT), Zone-IV, Chennai.

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.