

**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/ 2012-13
D.Dis.Acts Cell II/24882/2012**

Dated 25.10.2012

Ref: Application of Tvl.Rohini Textile Industry
Private Limited, No.2, Rohini Garden,
Kangeyam Road, Tiruppur - 641 604, dated
Nil.

Tvl.Rohini Textile Industry Private Limited, No.2, Rohini Garden, Kangeyam Road, Tiruppur - 641 604, (TIN: 33382404367) 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;

**“Rate of Tax Clarification is sought for the
process of fabric and yarn bleaching for
white and RFD, dyeing and printing”**

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 for the process of fabric and yarn bleaching for dyeing and printing. The clarification is not sought for the rate of tax on any specific commodity.

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

6. 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.Rohini Textile Industry Private Limited,
No.2, Rohini Garden,
Kangeyam Road,
Tiruppur – 641 604

Copy to:

The Assistant Commissioner (CT)
Central – I, Tirupur Assessment Circle.
Tirupur.

The Joint Commissioner (CT)
Coimbatore 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.