

**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 53/ 2011-12
D.Dis.Act Cell II/11178/2012

Dated 27.07.2012

Ref: Application of Tvl. CADS Software India Private
Limited, 43, Tirumalai Pillai Road, T.Nagar,
Chennai – 600 017, Dated 23.03.2012.

ORDER

Tvl. CADS Software India Private Limited, 43, Tirumalai Pillai Road, T.Nagar, Chennai – 600 017, (TIN: 33111561537) 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. They have sought clarification on the following item in column 4 of Form 'VV':

"IT software of any media".

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 **"IT software of any media"**.

6. Entry 68(5) of Part-B of the First Schedule to the TNVAT Act, 2006 reads as follows:

"IT Software of any media"

7. There is a specific entry in the Schedule for the commodity "IT software of any media" for which clarification was sought by the applicant. " IT software of any media" therefore fits into Entry 68(5) of Part B to First Schedule.

8. Therefore the clarification is that, sale of "**IT software of any media**" is taxable at 5% under Entry 68(5) 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. CADS Software India Private Limited,
43, Tirumalai Pillai Road,
T.Nagar, Chennai – 600 017.

Copy to:

Assistant Commissioner (CT)

T.Nagar (East) 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 (Central) 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.

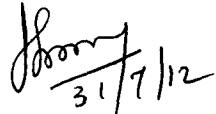
The Deputy Commissioner (CT), Zone-XI, Chennai-6

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//


31/7/12
Commercial Tax Officer