

**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 5/ 2012-13
D.Dis.Act Cell II/12377/2012

Dated 23.07.2012

Ref: Application of Tvl.Devi Enterprises, 77/1A, TH
Road, New Washermenpet Chennai – 600 081,
Dated 09.04.2012

ORDER

Tvl.Devi Enterprises, 77/1A, TH Road, New Washermenpet Chennai – 600 081, (TIN: 33491203204) 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 sought clarification on the following item in column 4 of Form 'VV':

“Mathematical Learning Instruments”.

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 sought clarification on **“Mathematical Learning Instruments”**. Mathematical Learning Instruments are exempted from tax as per Notification No.II(1)/CTR/30(a-2)/2007, dated 23.03.2007 (Sl.No.16).

6. Therefore the clarification is that, sale of "**Mathematical Learning Instruments**" are exempted from tax under TNVAT Act with effect from 01-04-2007.

Sd/- R. Chandramohan
Additional Commissioner (PR)

Sd/- B. Gnanasekar
Additional Commissioner(RP)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To

Tvl.Devi Enterprises,
77/1A, TH Road,
New Washermenpet,
Chennai – 600 081.

Copy to:

The Assistant Commissioner (CT)

Thondiarpet 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 Commissioner (CT), Chennai (East) 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.

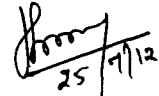
The Deputy Commissioner (CT), Zone-IX, Chennai

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.