

**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. E. Rathinasamy, M.Sc., B.L.,
Additional Commissioner (RP) (FAC)**

* * * * *

A.C.A.A.R 70/ 2012-13

Dated 20.02.2013

Ref: Application of Tvl.Versatile Card Technology Private Limited, AC-21, 4th Main Road, SIDCO Industrial Estate, Thirumudivakkam, Chennai – 600 044, dated NIL.

Tvl.Versatile Card Technology Private Limited, AC-21, 4th Main Road, SIDCO Industrial Estate, Thirumudivakkam, Chennai – 600 044, (TIN: 33850842457) 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 V V:

“Printed Plastic Cards”.

3. It was stated by the dealers that they are manufacturers and sellers of plastic cards according to the requirement of the customer. The predominant factor in the card is plastic and at times magnetic tapes are also pasted on this card for coding purposes and claimed that their product is only plastic cards.

4. With reference to the information furnished in the application the dealers were requested to appear for the personal hearing on 05.02.2013. Accordingly Thiru.R.Kumar, Advocate and Authorized Representative appeared and put forth his contentions.

5. The issue has been examined in detail with reference to the provisions of the TNVAT Act and Rules with the following observations:

6. In Serial No.5 of Form V V, the dealer has specifically stated that an appeal is pending before the Appellate Deputy Commissioner, Kancheepuram.

7. Section 48-A (2)(i) of the TNVAT Act states that no application shall be entertained where the question raised in the application is already pending before any Appellate or Revising Authority of the Department or Appellate Tribunal or any Court.

8. It is seen that the dealers have disputed the turnover relating to printed plastic cards assessed at 12.5% for the year 2006-07 by the Assistant Commissioner, Alandur Assessment Circle. The dealer had preferred an appeal against the said assessment order involving the issue of tax liability on plastic cards before the Appellate Deputy Commissioner, Kancheepuram in Appeal No.53/ 2012. The appeal is still pending before the Appellate Authority.

9. Therefore, in terms of the provisions contained under Section 48-A (2)(i) of the TNVAT Act, the application is liable for rejection for the reasons mentioned in para 8.

10. Therefore, the application filed by the dealer seeking clarification on printed plastic cards is rejected since the identical issue is pending before the Appellate Authority.

Sd/- R.Chandramohan
Additional Commissioner (PR)

Sd/-E. Rathinasamy
Additional Commissioner(RP)(FAC)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

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To

Tvl.Versatile Card Technology Private Limited,
AC-21, 4th Main Road,
SIDCO Industrial Estate,
Thirumudivakkam,
Chennai – 600 044

Copy to:
The Assistant Commissioner (CT)
Alandur Assessment Circle, Chennai.

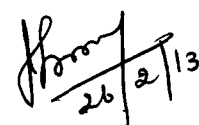
The Joint Commissioner (CT),
Chennai (South) Division.

The Joint Commissioner (CS)
To host in the Department Website

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.