

**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)**

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A.C.A.A.R 83/ 2012-13

Dated 11.02.2013

Ref: Application of Tvl. Sundaram Industries Limited, 7-B, West Veli Street, Madurai – 625 001, dated 19-11-2012.

Tvl. Sundaram Industries Limited, 7-B, West Veli Street, Madurai – 625 001 (TIN: 33264820024) 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 applicant has sought clarification with reference to the nature of transactions effected by them with reference to the commodity bio-mass briquettes.

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. It is seen that the applicant has sought clarification on "Bio-mass briquettes" for usage in boiler as fuel to produce steam. Steam generated is used in processing the raw material to finished goods.

5. "Bio-mass briquettes" are used in the boiler to raise the temperature of steam above 150 degree Celsius during curing process in tyre manufacturing. Bio-mass briquettes are taxable at 5% under Entry 17 of Part B of the First Schedule as there is a specific entry for bio-mass briquettes in the Schedule. However, the clarification sought is whether ITC on the purchase of bio-mass briquettes can be availed if used as fuel in the manufacturing process to generate heat energy.

6. The query raised by the dealer does not relate to tax rate on any commodity but to transactions and the procedural aspects involved as to

the eligibility of ITC on certain transactions. The clarification actually required related to procedural aspects of transactions which are within the purview of the Assessing Officer who is competent to decide the tax applicability with reference to the documents produced in relation to the nature of transactions effected by the dealer.

7. The dealer has not sought clarification on any specific commodity.

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

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

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To

Tvl. Sundaram Industries Limited,
7-B, West Veli Street,
Madurai – 625 001,

Copy to:

The Assistant Commissioner (CT)

Kamarajar Salai Assessment Circle.Madurai

The Joint Commissioner (CT),Madurai 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.

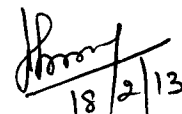
The Additional Commissioners, Deputy Commissioners, Assistant
Commissioners,

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.