

**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 84/ 2012-13**

**Dated 11.02.2013**

Ref: Application of Tvl.Yogapriya Agencies, 40 Lake View Road, West Mambalam, Chennai – 600 033, dated NIL.

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Tvl.Yogapriya Agencies, 40 Lake View Road, West Mambalam, Chennai – 600 033 (TIN: 33061404764 ) 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 renting of computer system on monthly basis.

3. The details furnished were examined. It is seen that the applicant has sought clarification on " Computer System given on monthly rent consists of a monitor, key board, mouse, Central Processing Unit and inter-face cables".

4. The dealer has not sought clarification 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 issue has been examined in detail with reference to the provisions of the TNVAT Act and Rules, and clarification is given as under:

7. The dealers are renting/hiring computer systems on monthly rental basis which consists of a monitor, key board, mouse, Central Processing Unit and inter-face cables. No other information has been furnished by the dealer. From the information available it seems that the transactions are covered under Section 4 of TNVAT Act, 2006.

8. 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 tax liability on hiring / renting computer systems. 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.

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.Yogapriya Agencies,  
40 Lake View Road,  
West Mambalam,  
Chennai – 600 033,

Copy to:

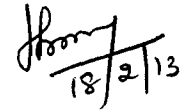
The Assistant Commissioner (CT)  
Ashok Nagar Assessment Circle.  
Chennai

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

A handwritten signature in black ink, followed by a vertical line and the date '18/2/13' written below it.

Commercial Tax Officer.