

**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 86/ 2012-13

Dated 14.02.2013

Ref: Application of Tvl. Sun Cellular Communication,
No.34, Vaiyapuri Nagar, 4th Cross, Karur – 639
002, dated 08-11-2012.

Tvl. Sun Cellular Communication, No.34, Vaiyapuri Nagar, 4th Cross, Karur – 639 002, (TIN: 33813784586) 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:

“Cell phone re-charge coupon”

3. In the application filed the dealers have stated that their nature of business is purchase and sale of Vodafone re-charge coupons and they wanted to know the rate of tax on cell phone re-charge coupons.

4. The issue has been examined in detail with reference to the provisions of the TNVAT Act and Rules and clarification is given as under:

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

6. The dealer has sought clarification on **Cell phone re-charge coupon.**

7. The clarification, therefore, is that **Cell phone re-charge coupon** is taxable at 5% as intangible goods under Entry 70 of Part B of the First Schedule to TNVAT Act, 2006.

Sd/- R.Chandramohan
Additional Commissioner (PR)

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

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To

Tvl. Sun Cellular Communication,
No.34, Vaiyapuri Nagar,
4th Cross, Karur – 639 002.

Copy to:

The Assistant Commissioner (CT)
Karur West Assessment Circle
The Joint Commissioner (CT),
Trichy 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//


26/2/13
Commercial Tax Officer.