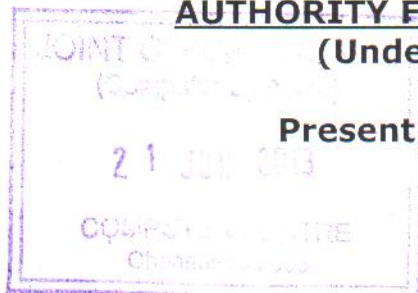


**GOVERNMENT OF TAMIL NADU
COMMERCIAL TAXES DEPARTMENT**

**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 9/ 2013-14

Dated 05.06.2013

Ref: Application of Tvl. Tirumala Milk Products Private Limited, No.435, W Block, 5th Street, C Sector, Anna Nagar West Extension, Chennai – 600 101, dated 26.04.2013.

Tvl. Tirumala Milk Products Private Limited, No.435, W Block, 5th Street, C Sector, Anna Nagar West Extension, Chennai – 600 101 (TIN: 33891342567) 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:

“Milk Powder converted into milk and sold as milk”.

3. The dealer had sought for personal hearing. The Authority for Clarification and Advance Ruling convened a meeting on 04.06.2013 and the dealers were given intimation in writing to appear before the Authority on 04.06.2013. However, there was no representation either from the dealer or his Authorised Representative in the absence of which clarification is given with reference to information furnished by the dealer.

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 had sought clarification on "Milk powder to be brought into Tamil Nadu on stock transfer against Form F for preparation of milk in Tamil Nadu and sell milk in Tamil Nadu".

7. The query raised by the dealer relate to transactions and the procedural aspects involved as to the tax liability on those transactions. However, the procedural aspects of any transactions are within the purview of an assessing officer who is competent to decide the tax liability with reference to records placed before him in relation to the nature of transactions and the commodities involved.

8. The Authority therefore decided that the request of the applicant on "Milk powder to be brought into Tamil Nadu on stock transfer against Form F for preparation of milk in Tamil Nadu and sell milk in Tamil Nadu" is not capable of compliance in the absence of seeking clarification on any specific commodity as provided under Section 48-A of 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. Tirumala Milk Products Private Limited,
No.435, W Block, 5th Street,
C Sector, Anna Nagar West Extension,
Chennai - 600 101.

Copy to:

The Assistant Commissioner (CT), Koyambedu Assessment Circle, Chennai.
The Joint Commissioner (CT), Chennai (South) 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 Officers (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 File / Act Cell II / Spare - 5.

/Forwarded/By Order/


14/6/13

Commercial Tax Officer