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TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 405]

CHENNAI, MONDAY, OCTOBER 31, 2011 Aippasi 14, Thiruvalluvar Aandu–2042

Part III—Section 1(a)

General Statutory Rules, Notifications, Orders, Regulations, etc., issued by Secretariat Departments.

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENT TO THE TAMIL NADU VALUE ADDED TAX RULES, 2007.

[G.O. Ms. No. 133, Commercial Taxes and Registration (B1), 31st October 2011, Aippasi 14, Thiruvalluvar Aandu-2042.]

No. SRO A-18(b)/2011.

In exercise of the powers conferred by sub-section (1) of Section 80 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendments to the Tamil Nadu Value Added Tax Rules, 2007:—

2. The amendments hereby made shall come into force on the 31st October, 2011.

AMENDMENTS.

In the said Rules,-

- "(1) in rule 3, after clause (a), the following clause shall be inserted, namely:-
 - "(aa) "Authority" means the authority constituted by the Government under Section 48-A of the Act;"
- (2) after rule 12, the following rule shall be inserted, namely:-
- "12-A Authority for Clarification and Advance Ruling.—(1) Every application under Section 48-A by a registered dealer, seeking clarification on any point concerning the rate of tax, shall be made to the Authority in Form VV in quadruplicate and shall be accompanied by a crossed banker's cheque in favour of State Bank of India or crossed demand draft or pay order of a Bank in support of having paid a sum of rupees one thousand only in favour of the Commissioner of Commercial Taxes, Chennai.
- (2) On receipt of any such application, the Authority shall cause a copy thereof to be forwarded to the assessing or registering authority concerned and call for any information or records.
- (3) The Authority may, after examining such application and the records called for, by order, either admit or reject the application within thirty days from the date of receipt of the application:

Provided that no application shall be rejected without giving the applicant a reasonable opportunity of being heard and the reasons for rejection shall be recorded in the order.

- (4) The Authority shall send a copy of every order made under sub-rule (3) to the applicant and the authority concerned specified in sub-rule (2).
- (5) The Authority shall hold its sittings normally at its headquarters at Chennai as and when required and date of hearing shall be intimated to the applicant and the authority concerned specified in sub-rule (2).
- (6) (i) The Authority may at its discretion permit or require the applicant to submit such additional facts as may be felt necessary to enable it to pronounce its clarification or advance ruling.
- (ii) Where in the course of the proceedings before the Authority, a fact is alleged which cannot be borne out by record, it shall be stated clearly and concisely and supported by a duly sworn affidavit.
- (7) Where an application is admitted under sub-rule (3), the Authority shall after examining such further material as may be placed before it by the applicant or obtained by the Authority, pass such order as it deemed fit on the question specified in the application, after giving a reasonable opportunity to the applicant of being heard, if he so desired. The Authority shall send a copy of the order to the applicant and to the authority concerned specified in sub-rule (2).
- (8) Where on the date fixed for hearing or any other day to which the hearing may be adjourned, the applicant does not appear in person or through an authorized representative when called upon for hearing, the authority may dispose of the application ex-parte on merits:

Provided that where an application has been so disposed of and the applicant applies within fifteen days of receipt of the order and satisfies the Authority that there was sufficient cause for his non-appearance when the applicant was called upon for hearing, the Authority may, set-aside the ex-parte order and restore the application for fresh hearing.

- (9) A copy of the order made under sub-rule (8) shall be sent to the applicant and the authority concerned specified in sub-rule (2).
- (10) Where the applicant dies or is wound up or dissolved or disrupted or amalgamated or succeeded to by any other person or otherwise comes to end, the application shall not abate and may be permitted by the Authority, where it considers that the circumstances justify it, to be continued by the executor, administrator or other legal representative of the applicant or by the liquidator, receiver or assignee or successor, as the case may be, on an application made in this behalf.
- (11) An applicant may withdraw the application filed under Section 48-A of the Act, at any time before the issue of orders by the Authority.";
 - (3) after Form UU, the following form shall be added, namely:—

"FORM V V

Application for Clarification/Advance Ruling

(See rule 12-A)

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То

The Authority for Clarification and Advance Ruling, Chennai.

- (a) Name and address of the Registered
 Dealer
 - (b) Constitution Status with details
- 2. Assessment Circle :
- Address to which Notice or Order may be sent to the Dealer

- 4. (a) Name of the goods for which clarification or advance ruling is sought :
 - (b) Specify the Tamil Nadu Value Added Tax Schedule Entry for adopting the rate of tax in monthly return :
- 5. Whether clarification on rate of tax now required is pending before any appellate authority or court :
- Full particulars of the goods (Example-its composition and predominant use, supported by a literature or brochure or technical lab certificate whichever are available)
- How the goods is understood in common parlance or commercial circles :
- 8. The nomenclature adopted in the invoice or sale bill for the goods :
- (a) Whether the goods is subject to excise duty under the Central Excise Tariff Act, 1985 (Central Act 5 of 1986) and if so, the tariff number. (If yes, enclose the details and excise invoice)
 - (b) Whether additional excise duty is also payable besides basic duty and, if so, item number in the Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (Central Act 58 of 1957) (If yes, enclose the details and excise invoice)
- Payment details of Application fee under rule 12-A (In case of crossed demand draft or crossed banker's cheque or pay order, the name of bank, branch name and no./ date shall be furnished)

VERIFICATION.

I/We	the applicant(s) do hereby	\prime declare that the particulars giver	i above are true, correct and
complete to the best of my/o	ur knowledge and belief.		
		Signature of the Applicant	t(s):
		Name with Seal:	

- **NOTE.** (1) The application should be in quadruplicate.
 - (2) Separate application should be filed for each goods.
 - (3) The list of annexure to be enclosed with this application should be specified with application.
 - (4) The applicant should state the facts and the law to which the clarification/advance ruling is sought for, with supporting documents and samples.".

SUNIL PALIWAL, Secretary to Government.