

**PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION AND
ADVANCE RULING**

ACAAR No. 4/2014-15.
(Acts Cell - II/11331/2014)

Dated 17.04.2015

Present:

1. Thiru. K.Rajaraman, I.A.S.,
Principal Secretary / Commissioner of Commercial
Taxes.
2. Thiru. R.Vayanaperumal,
Additional Commissioner (CT), (Public Relations)
3. Thiru. K.Mahalingam,
Additional Commissioner (CT), (Revision Petitions)

1	Name and address of the Applicant	:	Tvl. Sri Bhuvaneshwari Enterprises, 116-D, Thuraiyur Road, Namakkal.
2.	Registration Certificate No.	:	TIN:33953120835
3.	Date of application	:	04.04.2014
4.	Date of receipt of application	:	04.04.2014
5.	Clarification sought for	:	Rate of Tax on "Used Engine Oil" (Waste Oil)
6.	Date of Personal Hearing	:	Personal hearing not requested.
7.	Represented by	:	-----

ORDER

Tvl. Sri Bhuvaneshwari Enterprises, 116-D, Thuraiyur Road, Namakkal. (TIN: 33953120835), are registered dealers in the file of Assistant Commissioner(CT) Namakkal(Town), Assessment Circle, engaged in purchasing "**Used Engine Oil**"(**Waste Oil**) from un registered workshops locally and effecting interstate sale have preferred application in Form "VV" and sought for clarification under section 48-A of the TNVAT Act 2006.

2. The applicant-dealer sought for clarification on the following:-

Rate of tax on interstate sale of "**Used Engine Oil**"(**Waste Oil**)

The applicant dealer in their Form VV have requested to clarify the rate of tax on interstate sale of "**Used Engine Oil**" (**Waste Oil**) which are purchased from un registered workshops locally. The applicant dealer has not requested personal hearing in this case.

The issue has been examined in detail with reference to the Entry 67A (ag) of Part-B of First Schedule to the TNVAT Act 2006, read with section 8(1) and (2) of the CST Act 1956.

Waste Oil is taxable @5% as industrial input under Entry 67A (ag) (Scraps and waste of all kinds) of Part B of first Schedule to TNVAT Act 2006. Since "Used Engine Oil"(Waste Oil) is purchased from unregistered dealer within the state, Interstate sale of the above commodity to registered dealer is taxable at 2% if covered by C Form declaration and if it is sold to unregistered dealer without C Form declaration, it is taxable at local rate applicable in the state of Tamil Nadu.

Dated this the 17th Day of April, 2015.

Sd/- R. Vayanaperumal,
Additional Commissioner (PR)

Sd/- K. Mahalingam,
Additional Commissioner (RP)

Sd/- K. Rajaraman,
Principal Secretary/
Commissioner of Commercial Taxes

To

Tvl. Sri Bhuvaneshwari Enterprises,
116-D, Thuraiyur Road,
Namakkal.

Copy to:

The Assistant Commissioner (CT)
Namakkal (Town) Assessment Circle

The Joint Commissioner (CT),
Salem Division.

The Joint Commissioner (CS)

To host in the Department Website

The Principal 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 / Acts Cell-II / Spare - 5.

//Forwarded/By order//


Additional Commissioner (PR)