

**GOVERNMENT OF TAMILNADU  
COMMERCIAL TAXES DEPARTMENT**

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

**ACAAR No.130/2014-15.**  
**Acts cell-II/4783/2015**

Dated 14.08.2015

- 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. Venuss Herbo Aromatics Pvt. Ltd., No.2-C, Muhavoor Road, Seithur - 626 121, Rajapalayam Taluk, Virudhubagar District.
2.	Registration Certificate No.	:	TIN.No.33606041940 CST. 521718
3.	Assessment Circle	:	Commercial Tax Officer-I, Rajapalayam Assessment Circle,
4.	Date of application	:	-----
5.	Date of receipt of application	:	17.02.2015
6.	Clarification sought for	:	Rate of Tax on " <b>Essential Oils and Floral Concentrates</b> "
7.	Date of Personal Hearing	:	Not requested
8.	Represented by	:	---

**ORDER**

Tvl. Venuss Herbo Aromatics Pvt. Ltd., Seithur- 626 121 (TIN No. 33606041940), the registered dealers in the files of Commercial Tax Officer-I, Rajapalayam Assessment Circle, have preferred application in

Form 'VV' and sought clarification under Section 48-A (1) of the TNVAT Act, 2006, read with Rule 12-A of TNVAT Rules, 2007.

2. The applicant-dealers have sought for clarification on the following: Tax liability on supply of free samples of "**Essential Oils and Floral Concentrates**".

3.1. The petitioner request for clarification will not lie under 48 A of the TNVAT Act as it relates to supply of free samples inside the state and outside the state to their customers and also the overseas clients for getting export orders.

3. 2. The Applicant dealer requested clarification regarding the liability to VAT/CST on supply of free samples inside the state and outside the state to their customers and also to overseas clients for getting export orders. It Seems that the request for clarification is relating to machinery provision and not directly related to rate of tax. Section 48-A deals with Clarification regarding rate of tax on commodities. Since the application is pertaining to machinery provision of the Act, the application is not able to be entertained under section 48-A of TNVAT Act, 2006 read with Rule 12-A of TNVAT Rules 2007. Hence the application is adjudged as "not entertainable" under section 48-A of the TNVAT Act, 2006."

4. Therefore, the application **is not entertainable** under section 48-A of the TNVAT Act, 2006.

The application stands disposed as "**not entertainable**"

Dated this the fourteenth day of August 2015.

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

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

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

To  
Thiru. Venuss Herbo Aromatics Pvt. Ltd.,  
No.2-C, Muhavoor Road,  
Rajapalayam Taluk, Virudhunagar District,  
Seithur- 626 121.

Copy to:

The Assistant Commissioner (CT)  
Commercial Tax Officer-I, Rajapalayam Assessment Circle

The Joint Commissioner (CT),  
Tirunelveli 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 File 3/ Acts Cell-II /Spare -

/Forwarded / By Order/

  
1784  
Commercial Tax Officer