

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.132/2013-14
Acts cell-II/8696/2014

Dated:25.10.2016

- Present:**
1. Dr. C. Chandramouli, I.A.S.,
Additional Chief Secretary / Commissioner of Commercial Taxes.
 2. Thiru. A. Sarvar Allam,
Additional Commissioner (CT), (Public Relations)(FAC)
 3. Thiru. K. Mahalingam,
Additional Commissioner (CT), (Revision Petitions)

1.	Name and address of the Applicant	:	Tvl. Signature Life Styles Private Ltd 127, Poonamalle High Road, Opp MGR Engineering College, Madhuravoyal, Chennai - 600095
2.	Registration Certificate No.	:	TIN:33491351808/ CST:1122971
3.	Assessment Circle	:	Koyambedu Assessment Circle
4.	Date of application	:	13.03.2014
5.	Date of receipt of application	:	13.03.2014
6.	Clarification sought for	:	Rate of Tax on " Gypsum powder "
7.	Date of Personal Hearing	:	----
8.	Represented by	:	----

ORDER

Tvl. Signature Life Styles Private Ltd, Chennai – 600095 (TIN: 33491351808), the registered dealers in the files of Koyambedu Assessment Circle, Chennai have preferred application in Form 'VV' and sought clarification under Section 48-A (1) of the Tamil Nadu Value

Added Tax Act, 2006 (TNVAT Act, 2006), read with Rule 12-A of Tamil Nadu Value Added Tax Rules, 2007 (TNVAT Rules, 2007).

2. The applicant-dealers have sought for clarification on the following: Rate of tax on "**Gypsum powder**"

3. The applicant-dealers have stated that the Gypsum powder is used for wall plastering. The dealer has also enclosed a brochure along with the application which states that they were the importers of world's finest Iranian Gypsum for Internal plaster and Gypsum blocks in India.

4. This committee considered the above application and the documents filed along with the application carefully and examined the issue with reference to the Schedules and provisions of TNVAT Act, 2006 and notifications issued under the Act.

5. The applicant-dealers have sought for clarification regarding rate of tax on, "Gypsum Powder". Perusal of the brochure of the product filed by the applicants shows that the gypsum powder marketed by the applicants in the name of "Buildon Gypsum" is used for the purpose of wall plastering. "Gypsum of all form and descriptions" enumerated under Entry 56-A of Part-B of I Schedule to TNVAT Act is a general Entry. "Plaster of Paris" enumerated under Entry 52 of Part-C of I Schedule to TNVAT Act is specific Entry. The goods dealt by the applicants are used for plastering purpose and commercially called "plaster of Paris". In case of dispute between two entries applicable on the same commodity, as per the law evolved, the specific entry takes precedence over the general entry. In the case of the applicants, the specific entry "Plaster of Paris" enumerated under Entry 52 of Part-C of I Schedule to TNVAT Act would overrule the general entry "Gypsum of all form and descriptions" enumerated under Entry 56-A of Part-B of I Schedule to TNVAT Act.

6. It is therefore clarified that gypsum powder sold in the brand name "Buildon Gypsum" by the applicant is liable to tax at 14.5% under Entry 52 of Part-C of First Schedule to the TNVAT Act 2006.

Dated this the Twenty-Fifth day of October 2016.

Sd/- A. Sarvar Allam,
Additional Commissioner (PR)(FAC)

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

Sd/- Dr.C. Chandramouli, I.A.S
Additional Chief Secretary/
Commissioner of Commercial Taxes

To
Tvl. Signature Life Styles Private Ltd
127, Poonamalle High Road,
Opp MGR Engineering College,
Madhuravoyal,
Chennai – 600095

Copy to:
The Assistant Commissioner (CT)
Koyambedu Assessment Circle

The Joint Commissioner (CT),
Chennai (South) 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 – 5.

//Forwarded/By Order//


Commercial Tax Officer