

PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION AND ADVANCE RULING		
ACAAR No. 138/2013-14. (Acts Cell – II/9474/2014)		Dated 18.09.2014
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.Linde India Limited, # No.5, Old No.4, 54 th Street, 9 th Avenue, Ashok Nagar, Chennai-600 083.
2.	Registration Certificate No.	: TIN:33291200016
3.	Date of application	: 19.03.2014
4.	Date of receipt of application	: 19.03.2014
5.	Clarification sought for	: Rate of Tax on "Industrial Oxygen"
6.	Date of Personal Hearing	: 13.08.2014
7.	Represented by	: Sri.Mohammed Shaffig, Advocate/ Authorized Representative.

ORDER

Tvl. Linde India Limited, # No.5, Old No.4, 54th Street, 9th Avenue, Ashok Nagar, Chennai-600 083. (TIN:33291200016), registered dealers in the file of Assistant Commissioner(CT) Mylapore, Assessment Circle, manufacturing and marketing "Industrial Oxygen" have preferred application in Form "VV" and sought for clarification under section 48-A (1) of the TNVAT Act 2006, read with rule 12(A) of TNVAT Rules 2007.

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

Rate of tax on "**Industrial Oxygen**"

The applicant dealer in their Form VV have requested to clarify the rate of tax on sale of "Industrial Oxygen" which are manufactured and sold locally. The applicant dealer has also requested to grant a personal hearing before pronouncing the ruling on the questions raised in this application.

In this office reference in Acts Cell-II/9474/2014 dated 26.03.2014 in ACAAR 138/2014-15 a personal hearing notice was sent to the dealer applicant with request to appear for personal hearing along with required details before the Authority for Clarification and Advance Ruling on 13.08.2014 at 4.00PM at the office of the Principal Secretary / Commissioner of Commercial Taxes, Chepauk, 2nd Floor to put forth their case.

Accordingly the authorized representative appeared before this forum and produced broacher for perusal by the authority.

The issue has been examined in detail with reference to the provisions of TNVAT Act, 2006 and Rules, 2007 as well as relevant entries under Part B of First Schedule to the TNVAT Act 2006.

As per Entry 67-A(P) of Part-B of First Schedule to the TNVAT Act 2006, "Industrial Oxygen" is taxable @ 5%. The entry reads as, "Gases of all kinds other than Liquefied Petroleum Gas".

The clarification is therefore that the rate of tax on sale of "Industrial Oxygen" is 5% under Entry 67-A(P) of Part-B of First Schedule to the TNVAT Act 2006, which reads as, "Gases of all kinds other than Liquefied Petroleum Gas".

Dated this, the 18th day of September, 2014

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

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

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

To
Tvl.Linde India Limited,
No.5, Old No.4,
54th Street, 9th Avenue,
Ashok Nagar, Chennai-600 083.

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

The Joint Commissioner (CT),
Chennai (East) 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)