

<b>PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION AND ADVANCE RULING</b>		
<b>ACAAR No. 153/2013-14.</b> <b>(Acts Cell – II/10396/2014)</b>		Dated 03.11.2014
<b>Present:</b>	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. S.S. Camphor (P) Ltd., No.110, Amman Koil Street, Kondithope, Chennai- 600 079.
2.	Registration Certificate No.	: TIN:33691140626
3.	Date of application	: 24.03.2014
4.	Date of receipt of application	: 24.03.2014
5.	Clarification sought for	: Rate of Tax on interstate sale of <b>"Agarbathi &amp; Dhoop"</b>
6.	Date of Personal Hearing	: 01.10.2014
7.	Represented by	: Thiru. Rameshlal Siroya, Authorised Signatory.

### **ORDER**

Tvl. S.S. Camphor (P) Ltd., No.110, Amman Koil Street, Kondithope, Chennai - 600 079. (TIN:33691140626), registered dealers in the file of Assistant Commissioner(CT) Peddunaikanpet (North), Assessment Circle, manufacturing and marketing **"Agarbathi & Dhoop"** 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 "**Agarbathi & Dhoop**".

The applicant dealer in their Form VV have requested to clarify the rate of tax on interstate sale of "**Agarbathi & Dhoop**" which are manufactured locally. The applicant dealer has not requested personal hearing in this case.

The issue has been examined in detail with reference to G.O.Ms.No.107, CT & R (B2) Department, dated 23.05.2007 under Notification No.11(1)/CTR/34(a-1)/2007 in Sl. No.(v) published in Tamil Nadu Government Gazette read with section 8(2) of the CST Act 1956.

As per the notification mentioned supra, the inter-state sale of "**Agarbathi & Dhoop**" is exempted from tax under TNVAT Act 2006 and therefore the sale of the above commodity is also exempted from tax under section 8(2) of the CST Act 2006.

Therefore the clarification may be that the interstate sale of "**Agarbathi & Dhoop**" is exempt from tax under section 8(2) of the CST Act 2006.

Dated this, the 3<sup>rd</sup> day of November, 2014

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

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

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

To

Tvl. S.S. Camphor (P) Ltd.,  
No.110, Amman Koil Street,  
Kondithope,  
Chennai- 600 079.

Copy to:

The Assistant Commissioner (CT)  
Peddunaikanpet Assessment Circle

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