

PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION AND ADVANCE RULING				
ACAAR No. 17/ 2014-15. (Acts Cell – II/13887/2014)	Dated: 03.12.2014			
<u>Present:</u>	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	<table border="0" style="width: 100%;"> <tr> <td style="width: 45%;">Name and address of the Applicant</td> <td style="width: 5%; text-align: center;">:</td> <td>Tvl. Bharath Petroleum Corporation Limited, 1, Ranganathan Gardens, 11th Main Road, Anna Nagar (West), Chennai- 600 040</td> </tr> </table>	Name and address of the Applicant	:	Tvl. Bharath Petroleum Corporation Limited, 1, Ranganathan Gardens, 11 th Main Road, Anna Nagar (West), Chennai- 600 040
Name and address of the Applicant	:	Tvl. Bharath Petroleum Corporation Limited, 1, Ranganathan Gardens, 11 th Main Road, Anna Nagar (West), Chennai- 600 040		
2.	Registration Certificate No. : TIN:33941021809 / CST:619041			
2.	Date of application : 29.04.2014			
3.	Date of receipt of application : 30.04.2014			
4.	Clarification sought for : Rate of Tax on MLO – Mosquito Larvicidal Oil			

ORDER

Tvl. Bharath Petroleum Corporation Limited, 1, Ranganathan Gardens, 11th Main Road, Anna Nagar, Chennai- 600 040 (TIN: 33941021809), the registered dealers in the files of Large Tax Payers' Unit, Chennai, manufacturing and marketing all petroleum products including Mosquito Larvicidal Oil, 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:

Rate of tax on **"MLO – Mosquito Larvicidal Oil."**

3. It has already been clarified in ACAAR No.118/2013-14 (Acts Cell- II/6101/2014) dated 24.06.2014 that "MLO – Mosquito Larvicidal Oil" is taxable,

"MLO – Mosquito Larvicidal Oil is liable to VAT at the rate of 5 % under Entry 27(iv) of Part-B of First Schedule to the TNVAT Act, 2006".

4. Section 48-A(3) reads as extracted below:

"The order of the Authority shall be binding, -

- (i) on the applicant, who has sought for the clarification or advance ruling;
- (ii) in respect of the goods in relation to which the clarification or advance ruling was sought; and
- (iii) on all the officers working under the control of the Commissioner of Commercial Taxes".

Thus it is evident from clause (ii) of section 48-A(3), the clarification once advanced in respect of the Rate of tax for a specific commodity or a class of commodities is applicable to all those dealers who happen to be manufacturers, importers and traders in the line of business of such commodity or class of commodities. Since the Applicant-dealers herein also dealing in MLO – Mosquito Larvicidal Oil, the clarification in ACAAR No.118/2013-14 (Acts Cell – II/6101/2014) dated 16.06.2014 is applicable to them also.

5. It is therefore reiterated that **"MLO – Mosquito Larvicidal Oil"** is taxable at

the rate of 5 % under Entry 27(iv) of Part-B of First Schedule to the TNVAT Act, 2006.

Dated this the 3rd Day of December, 2014

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To

Tvl. Bharath Petroleum Corporation Limited,
1, Ranganathan Gardens,
11th Main Road,
Anna Nagar (West),
Chennai- 600 040.

Copy to:

The Joint Commissioner (CT),
Large Taxers Payers unit IV, Chennai.

The Joint Commissioner (CT),
Large Taxers Payers unit, Chennai.

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)