

PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION AND ADVANCE RULING		
ACAAR No. 18/2014-15. (Acts Cell – II/14016/2014)		Dated 29.10.2014
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.Aruna Industrial Services, I-1/C, SIDCO Industrial Estate, K.Pudur, Madurai.
2.	Registration Certificate No.	: TIN:3322488126
3.	Date of application	: 02.05.2014
4.	Date of receipt of application	: 02.05.2014
5.	Clarification sought for	: Rate of Tax on "Lubricating Oil"
6.	Date of Personal Hearing	: --
7.	Represented by	: Thiru.S.Karunakar, Advocate.

ORDER

Tvl.Aruna Industrial Services, I-1/C, SIDCO Industrial Estate, K.Pudur, Madurai (TIN: 33224882126), registered dealers in the file of Assistant Commissioner(CT) Tallakulam, Assessment Circle, Chennai, purchasing and marketing "Lubricating Oil" 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 **"Lubricating Oil"**

The applicant dealer in their Form VV have requested to clarify the rate of tax on sale of "**Lubricating Oil**" which are purchased and sold locally as Industrial Input. The applicant dealer has not requested personal hearing in this case.

The issue has been examined in detail with reference to the entry 67 of Part-B of First Schedule to the TNVAT Act 2006, read with Rule 6(3)(b) of the TNVAT Rule 2007.

"Lubricant Oil" is liable to tax at 5% if sold as industrial input to a manufacturing firm within the state of Tamilnadu subject to production of certificate prescribed under Rule 6(3)(b) of TNVAT Rule 2007. Otherwise it is taxable at 14.5% under Entry 69 of Part C of Ist Schedule to TNVAT Act 2006.

The clarification may therefore be that the sale of "Lubricating Oil" is liable to tax at 5% if sold as industrial input to a manufacturing firm within the state of Tamil Nadu subject to production of certificate prescribed under Rule 6(3)(b) of TNVAT Rule 2007. Otherwise it is taxable at 14.5% under Entry 69 of Part C of 1st Schedule to TNVAT Act 2006.

Dated this, the 29th day of October, 2014

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

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

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

To

Tvl.Aruna Industrial Services,
I-1/C, SIDCO Industrial Estate,
K.Pudur,
Madurai.

Copy to:

The Assistant Commissioner (CT)
Tallakulam Assessment Circle

The Joint Commissioner (CT),
Madurai 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)