

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.24/2016-2017
Acts cell-II/14716/2016

Dated: 13.06.2018

- Present:**
1. Dr.T.V. Somanathan, I.A.S.,
Principal Secretary / Commissioner of Commercial Taxes.
 2. Thiru M. Parameswaran,
Additional Commissioner (ST), (Public Relations)(FAC)
 3. Dr. C. Palani,
Additional Commissioner (ST), (Revision Petitions)(FAC)

1	Name and address of the Applicant	:	Tvl.Godrej Agrovet Limited, Plot No.59,Door No.1570, Anand Nagar, No.1, Tollgate, Pichandarkoil Post, Thiruchirapalli -621 216.
2.	Registration Certificate No.	:	TIN : 33373481606 CST : 209770
3.	Assessment Circle	:	Lalgudi Assessment Circle.
4.	Date of application	:	27.05.2016
5.	Date of receipt of application	:	08.06.2016.
6.	Clarification sought for	:	Rate of tax on " Palm Nut Shell "
7.	Date of Personal Hearing	:	--
8.	Represented by	:	--

ORDER

Tvl.Godrej Agrovet Limited, Plot No.59, Door No.1570, Anand Nagar, No.1, Tollgate, Pichandarkoil Post, Thiruchirapalli - 621 216 (TIN 33373481606), registered dealers in the files of Lalgudi Assessment Circle 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 the Tamil Nadu Value Added Tax Rules, 2007 (TNVAT Rules, 2007).

2. The applicant-dealer have sought for clarification on the rate of tax for "**Palm Nut Shell**". The applicant-dealer have stated that Palm nut Shell is another layer of Palm nut and in the process of getting Palm nut, the outer layer is separated and it is called Palm Nut Shell.

3. The issue has been examined in detail with reference to the provisions of the TNVAT Act, 2006 and TNVAT Rules, 2007 and the related entries in all the Schedules to the TNVAT Act 2006. Section 48-A of the TNVAT Act, 2006 provides for clarification on any point concerned with rate of tax for commodities.

4.1. Entry 61 (i) of Part-B of the Fourth Schedule to the TNVAT Act, 2006 reads as follows:-

"Products of Palm Industry other than those listed in the First Schedule and of article such as baskets, mats, brushes, fans manufactured out of Palm Leaves, Coconut Leaves and date leaves and thatti, koodai, muram and other products made of bamboo or cane, palymrah fibres and stalks, dry leaves (manthara leaves, coconut thatches, korai grass and korai mats, coir, coir dusts, coir fibre, coir rope and coir husk (excluding coir products), deccan hemp fibre (excluding deccan hemp products), broomsticks and thonnai"

4.2 Palm Nut Shell dealt by the applicant dealer does not fall in any of the specific entries of the First Schedule to the TNVAT Act, 2006. Therefore "Palm Nut Shell" which is a product of Palm Industry would fall under the above entry 61(i) of Part-B of the Fourth Schedule to the TNVAT Act,2006 and exempted from levy of tax.

4.3 In ACAAR No.28/2015-16, dated 24.03.2016 (Acts Cell-II/16657/2015), ACAAR No.29/2015-16, dated 24.03.2016 (Acts Cell-II/16658/2015), ACAAR No. 30/2015-16, dated 24.03.2016 (Acts Cell-II/16659/2015) and ACAAR No.31/2015-16, dated 24.03.2016 (Acts Cell-II/16660/2015), the Authority for Clarification and Advance Ruling has clarified that Palm Nut Husk Powder, Palm Nut Husk, Palm Nut Shell and Palm Nut Shell Powder respectively that those products are exempt from tax as they fall under the entry 61(i) of Part-B of the Fourth Schedule to the TNVAT Act, 2006.

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5. In view of the above, it is clarified that the Commodity "**Palm Nut Shell**" falls under Entry 61(i) of Part-B of the Fourth Schedule to the TNVAT Act, 2006, and hence exempt from tax.

Dated this the thirteenth day of June 2018.

Sd/- M. Parameswaran,
Additional Commissioner (PR)(FAC)

Sd/- C. Palani,
Additional Commissioner (RP) (FAC)

Sd/- T.V. Somanathan,
Principal Secretary/
Commissioner of Commercial Taxes

To

Tvl.Godrej Agrovat Limited,
Plot No.59,Door No.1570,
Anand Nagar, No.1, Tollgate, Pichandarkoil Post,
Thiruchirapalli -621 216.

Copy to:
The State Tax Officer,
Lalgudi Assessment Circle.

The Joint Commissioner (ST),
Trichy 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 (ST) including Enforcement, LTU, MOU and ISIC.

All Deputy Commissioners (ST), 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//

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13/6/18
State Tax Officer