

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.43/2016-17
(Acts Cell-II/29160/2016)

Dated:13.04.2017

- Present:**
1. Dr.C.Chandramouli, I.A.S.,
Additional Chief Secretary / Commissioner of
Commercial Taxes.
 2. Thiru. A.Sarvar Allam,
Additional Commissioner (CT), (Public Relations)(FAC)
 - 3.Thiru. K. Gnanasekaran,
Additional Commissioner (CT), (Revision Petitions)(FAC)

	Name and address of the Applicant	:	Tvl. Harith Garden & Pet Clinic, Old No.27 New No.48, V.S.M.Garden Street, Jafferkhanpet, Chennai 83.
2.	Registration Certificate No.	:	TIN No. 33325392754. CST:
3.	Assessment Circle	:	Saidapet Assessment Circle
4.	Date of application	:	21.10.2016
5.	Date of receipt of application	:	21.10.2016
6.	Clarification sought for	:	Rate of tax on " Insecticides, Pesticides, Biocides etc ".
7.	Date of Personal Hearing	:	----
8.	Represented by	:	----

ORDER

Tvl. Harith Garden & Pet Clinic Old No.27 New No.48, V.S.M.Garden Street, Jafferkhanpet, Chennai 83 (TIN No.33326392754), registered dealers in the files of Saidapet Assessment Circle, Chennai Division have preferred an application in Form 'VV' and sought clarification under Section 48-A (1) of the Tamil Nadu Value Added Tax Act read with Rule 12-A of Tamil Nadu Value Added Tax Rules, 2007 (TNVAT Rules, 2007) on the rate of tax applicable on "**Insecticides, Pesticides, Biocides etc**".

2. The applicant-dealers have stated that they are supplying **Insecticides, Pesticides, Biocides** for utilitarian use in urban pest control and public health.

3. The issue has been examined in detail with reference to the provisions of TNVAT Act, 2006 and Rules 2007 and the relative entries regarding the commodities classified under the First and Fourth Schedule to the TNVAT Act, 2006. Section 48-A of TNVAT Act, 2006 provides for clarification on any point concerned with rate of tax for commodities.

4. The applicant dealers have sought for clarification on **"Insecticides, Pesticides, Biocides etc."** which were falling under Entry 17-A (ii) of Part-B of Fourth Schedule to TNVAT Act and exempt from Payment of VAT which reads as follows:- "Insecticides, Pesticides, Rodenticides, Germicides, Weedicides, Fungicides, Herbicides, and combinations thereof, Anti sprouting products, plant-growth promoters, plant Nutrients, Mico Nutrients, Bio fertilizers, Disinfectants and Gypsum of all forms and descriptions".

5. In view of the above this committee clarifies that **goods enumerated above are eligible for exemption from VAT liability under Entry 17-A (ii) of Part-B of Fourth Schedule to TNVAT Act, 2006.**

Dated this the Thirteenth day of April 2017.

Sd/- A. Sarvar Allam,
Additional Commissioner (PR)(FAC)

Sd/- K. Gnanasekaran,
Additional Commissioner (RP) (FAC)

Sd/- Dr.C. Chandimouli, I.A.S
Additional Chief Secretary/
Commissioner of Commercial Taxes

To,
Tvl Harith Garden & Pet Clinic,
Old No.27 New No.48,V.S.M.Garden Street,
Jafferkhanpet, Chennai 83.

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

The Joint Commissioner (CT),
Chennai (Central) 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

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//

K. S. Narayanan
Commercial Tax Officer