

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

**ACAAR No. 52/2014-15**  
**Acts cell – II/24075/2014**

Dated: 30.01.2015

- 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. Coatings India, No. 46, Karnan street, Mogaippar west, Chennai – 37.
2.	Registration Certificate No.	:	TIN: 33651350847/ CST:105610
3.	Date of application	:	30.07.2014
4.	Date of receipt of application	:	30.07.2014
5.	Clarification sought for	:	Rate of tax on " <b>Primers</b> "
6.	Date of Personal Hearing	:	-----
7.	Represented by	:	-----

**ORDER**

Tvl. Coatings India, No. 46, Karnan street, Mogaippar west, Chennai – 37., (TIN: 33651350847), the manufacturer of Primers, in the files of Koyambedu Assessment Circle, Chennai have preferred application in Form 'VV' and sought clarification under 2007. Section 48-A (1) of the TNVAT Act, 2006, read with Rule 12-A of TNVAT Rules,

2. The applicant-dealers have sought for clarification on the following:

Rate of tax for "**Primers**"

3. It has already been clarified in Review order ACAAR No.85/2012-13 (Acts Cell- II/26873/2013) dated 23.10.2014 that **"Primers"** are taxable as follows:

- (i) **"Primers of all kinds", are generally taxable at 5% on sale either by the manufacturers or by the traders under Entry 67-A (ad)(iv) of Part-B of First Schedule to the TNVAT Act, 2006**, irrespective of the fact whether it is sold as industrial inputs or otherwise.
- (ii) In consequent to this, **the earlier clarification advanced in ACAAR No. 85/201-13 dated 14.02.2013 is cancelled.**

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 are happened to be the manufacturers, importers and traders in the line of business of such commodity or class of commodities. Since the Applicant-dealers herein also dealing in Primers, the clarification in ACAAR No.85/2012-13 (Acts Cell - II/26873/2013) dated 23.10.2014 is applicable to them also.

5. It is therefore reiterated that **"Primers"** are taxable as follows:

- (iii) **"Primers of all kinds", are generally taxable at 5% on sale either by the manufacturers or by the traders**

**under Entry 67-A (ad)(iv) of Part-B of First Schedule to the TNVAT Act, 2006**, irrespective of the fact whether it is sold as industrial inputs or otherwise.

- (ii) In consequent to this, **the earlier clarification advanced in ACAAR No. 85/201-13 dated 14.02.2013 is cancelled.**

Dated this the 30<sup>th</sup> day of January, 2015.

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

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

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

To  
Tvl. Coatings India,  
No. 46, Karnan Street,  
Mogaippar west,  
Chennai - 37.

Copy to:  
The Assistant Commissioner (CT)  
Koyambedu Assessment Circle.

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