

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.54/2016-17
(Acts Cell-II/33466/2016)

Dated:02.06.2017

- 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)



1	Name and address of the Applicant	:	Thiru V. Rajendrakumar Jain, Aztec Biolabs, Attapalayam, Orkadu Post, Sholavaram, Chennai-600 067.
2.	Registration Certificate No.	:	TIN.No. 33726261579
3.	Assessment Circle	:	Cholavaram Assessment Circle
4.	Date of application	:	01.12.2016
5.	Date of receipt of application	:	01.12.2016
6.	Clarification sought for	:	Rate of tax on " Aquatic Feed "
7.	Date of Personal Hearing	:	--
8.	Represented by	:	--

ORDER

Thiru V. Rajendrakumar Jain, Aztec Biolabs, Attapalayam, Orkadu Post, Sholavaram, Chennai-600 067 (TIN.No. 33726261579), registered dealers in the files of Cholavaram 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 Tamil Nadu Value Added

Tax Rules, 2007 (TNVAT Rules, 2007) on the rate of tax applicable on **"Aquatic Feed"**.

2.1. The applicant-dealers have stated that they are dealing in aquatic feeds such as minerals, premix vitamins, dicalcium phosphate, choline chloride and enzymes.

3.1. This committee considered the above application and the documents filed along with the application carefully and examined the issue with reference to the Schedules and provisions of TNVAT Act, 2006, Rules made thereunder and notifications issued under the Act.

3.2. The applicant dealers have sought for clarification on **"Aquatic feeds"** which are falling under Entry-5 of Part-B of Fourth Schedule to the TNVAT Act, 2006 with the description "Aquatic feed, poultry feed, cattle feed and animal feed including supplement concentrates and additives, wheat bran, de-oiled cake, grass, hay and straw"

4. It is therefore clarified that the sale of **"Aquatic feeds" dealt by the applicant-dealers is eligible for exemption from VAT liability under Entry-5 of Part-B of Fourth Schedule to TNVAT Act, 2006.**

Dated this the Second day of June 2017.

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

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

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

To,
Thiru V. Rajendrakumar Jain,
Aztec Biolabs,
Attapalayam, Orkadu Post,
Sholavaram, Chennai-600 067

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

The Joint Commissioner (CT),

Chennai (North) 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//


Commercial Tax Officer