

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

**ACAAR No.65/ 2014-15.**  
**Acts cell-II/27823/2014**

Dated 26.12.2014

- 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.Dynamic Dyeing, 18/42, Court Street, Kumaran Road, Tirupur-641601.
2.	Registration Certificate No.	:	TIN.No.33372401996
3.	Date of application	:	03.09.2014
4.	Date of receipt of application	:	03.09.2014
5.	Clarification sought for	:	Rate of Tax on sale of <b>"Bleaching Powder"</b>
6.	Date of Personal Hearing	:	-----
7.	Represented by	:	-----

**ORDER**

Tvl.Dynamic Dyeing, 18/42, Court Street, Kumaran Road, Tirupur - 641601.(TIN.No. 33372401996), registered dealer in the file of Assistant Commissioner, Tirupur (Central-I) assessment circle, Tirupur has preferred application in Form 'VV' and sought for clarification under Section 48-A (1) of the TNVAT Act, 2006, read with Rule 12-A of TNVAT Rules, 2007.

2. The applicant-dealer has sought for clarification on the following:

Rate of tax on sale of **"Bleaching Powder"**

The applicant dealer in her Form VV has requested to clarify the rate of tax on sale of "**Bleaching Powder**" which are purchased and sold locally. The applicant dealer has not requested personal hearing in this case.

3. The issue has been examined with reference to Entry No.1, part-B of the First Schedule to the TNVAT Act 2006. The above entry reads as follow:-

*"Acid and chemicals of all kinds other than those specified elsewhere in the Schedule".*

4. Bleaching powder basically a chemical called Calcium Hypo Chloride –falling under entry 1 part-B of the First Schedule to the TNVAT Act 2006 taxable at 5%.

Therefore, it is clarified that 'Bleaching Powder' is taxable at 5% under entry 1 of part-B of the First Schedule to the TNVAT Act 2006.

Dated this the 26<sup>th</sup> day of December 2014.

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

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

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

To

Tvl. Dynamic Dyeing,  
18/42, Court Street,  
Kumaran Road,  
Tirupur - 641601.

Copy to:

The Assistant Commissioner (CT)  
Chepauk Assessment Circle

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