

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.75/2014-15.
Acts cell-II/29383/2014

Dated: 04.08.2015

- 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. Vans Gypsum Pvt Ltd, Ground Floor, 5 th Cross Street, Shastri Nagar, Adyar, Chennai - 600020
2.	Registration Certificate No.	:	TIN:33350864018/ CST:1016314
3.	Assessment Circle	:	Adyar, Chennai
4.	Date of application	:	18.09.2014
5.	Date of receipt of application	:	18.09.2014
6.	Clarification sought for	:	Rate of Tax on "Gypsum wall Plaster powder"
7.	Date of Personal Hearing	:	Personal Hearing not Requested
8.	Represented by	:	----

ORDER

Tvl. Vans Gypsum Pvt Ltd, Chennai - 600020 (TIN: 33360864018), the registered dealers in the files of Adyar, Chennai have preferred application in Form 'VV' and sought clarification under Section 48-A (1) of the TNVAT Act, 2006, read with Rule 12-A of TNVAT Rules, 2007.

2. The applicant-dealers have sought for clarification on the following: Rate of tax on "Gypsum wall Plaster powder"

3. The applicant-dealers have stated Gypsum powder by them is marketed with brand name Gyplast powder and superplast powder for the wall plaster. The dealer also enclosed the brochure providing both physical and chemical properties of VANS wall plaster powder. The Gyplast and superplast brand consists essentially of pure gypsum hemihydrates formulated with special additives to control application and setting characteristics. It contains pure gypsum in natural form, eliminated from impurities. It gives plaster an unmatched workability because of its smoothness, coverage and ease of application. When dries it provides a super white, smooth and fine finish.

4. The issue has been examined in detail with reference to the provisions of TNVAT Act, 2006 and Rules, 2007 and the entries regarding the commodities classified under both First and Fourth Schedules 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. The applicant-dealers have sought for clarification regarding rate of tax on, **"Gypsum wall Plaster powder"**.

5. The brochure provided by the dealer reveals that the Gyplast and Superplast are manufactured Plaster of Paris (i.e. gypsum hemihydrates- $\text{CaSO}_4 \cdot 0.5\text{H}_2\text{O}$) and are not classified as gypsum ($\text{CaSO}_4 \cdot 2\text{H}_2\text{O}$), which is a naturally occurring mineral. It is therefore construed that the Gyplast and Superplast can be classified as Plaster of Paris and are taxable @14.5% under Entry in S.No.52 of Part-C of First Schedule to the TNVAT Act 2006.

6. The clarification is therefore that the **"Gypsum wall Plaster powder marketed in the brand name Gyplast and Superplast"**, a kind of Plaster of Paris is liable to tax @ 14.5% under Entry 52-Part-C of First Schedule to the TNVAT Act, 2006.

Dated this the Fourth day of August 2015.

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

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

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

To

Tvl. Vans Gypsum Pvt Ltd,
Ground Floor, 5th Cross Street,
Shastri Nagar,

Adyar,
Chennai - 600020

Copy to:
The Assistant Commissioner (CT)
Adyar 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, Greaves Road, Chennai - 6.

The Executive Officer, Traders Welfare Board, Chennai - 5.

The Accountant General (Audit)-II, No.44, Greaves 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/

H. S. W. 5815
Commercial Tax Officer