

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

**ACAAR No.94/ 2014-15.**  
**Acts cell-II/35488/2014**

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. Tagros Chemicals India Limited, "Jhaver Centre" Rajah Annamalai Building, IV Floor, 72, Marshalls Road, Egmore, Chennai-600 008.
2.	Registration Certificate No.	:	TIN.No.33360441486
3.	Date of application	:	20.11.2014
4.	Date of receipt of application	:	20.11.2014
5.	Clarification sought for	:	Rate of Tax on "Sale of Pesticides to formulators who formulated using solvents, <b>Permethrin - Technical</b> "
6.	Date of Personal Hearing	:	-----
7.	Represented by	:	-----

**ORDER**

Tvl. Tagros Chemicals India Limited, "Jhaver Centre" Rajah Annamalai Building, IV Floor, 72, Marshalls Road, Egmore, Chennai-600 008(TIN No.33360441486), the registered dealers in the files of Egmore - I assessment circle, 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 **"Sale of Pesticides to formulators who formulated using solvents, Permethrin - Technical"**

The applicant dealer in their Form VV have requested to clarify the rate of tax on sale of "Sale of Pesticides to formulators who formulated using solvents, **Permethrin - Technical**" which are manufactured and sold locally. The applicant dealer has also requested to grant a personal hearing before pronouncing the ruling on the questions raised in this application.

3. The issue has been examined in detail with reference to the provisions of TNVAT Act, 2006 and Rules, 2007 as well as relevant entries under entry 38-A (b) in Part-B of the Forth Schedule to the TNVAT Act 2006, and also with reference to the certificate No.CRI-51,540/2005-Permethrin(TIM)(256)-105-F.No.43-TIM/9(4)/2004 issued by the Ministry of Agriculture (Department of Agriculture and Cooperation)/Directorate of Plant Protection, Quarantine & Storage, Faridabad, authorizing the applicant dealer for manufacturing and marketing Insecticides namely **"Permethrin"- Technical.**

4. Examination of the certificates issued by the Central Government authorities revealed that the applicant dealer are authorised for manufacturing and marketing Insecticides namely **"Permethrin" - Technical.** Indigenously manufactured **Permethrin - Technical** is primarily used as pesticides or insecticides.

5. Therefore, it is clarified that **"Permethrin"- Technical**-is a species of **"Insecticide"** for Agricultural/horticultural purposes exempted from tax falling under entry 38-A (b) in Part-B of the Forth Schedule to the TNVAT Act 2006, if used for agriculture/horticulture purposes.

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. Tagros Chemicals India Limited,  
"Jhaver Centre"  
Rajah Annamalai Building, IV Floor,  
72, Marshalls Road,  
Egmore,  
Chennai-600 008.

Copy to:

The Assistant Commissioner (CT)  
Egmore 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, 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)