

**GOVERNMENT OF TAMIL NADU
COMMERCIAL TAXES DEPARTMENT**

**PROCEEDINGS OF THE
AUTHORITY FOR CLARIFICATION AND ADVANCE RULING
(Under Section 48-A of TNVAT Act, 2006)**

**Present: 1. Dr. K. Manivasan, I.A.S.,
Commissioner of Commercial Taxes,
2. Thiru. R. Chandramohan, M.A.,
Additional Commissioner (PR)
3. Thiru. B. Gnanasekar, M.A.,
Additional Commissioner (RP)**

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**A.C.A.A.R 13/ 2012-13
D.Dis Act Cell II/14686/2012**

Dated 23.07.2012

Ref: Application of Tvl.DCW Limited, Sahupuram,
Tuticorin District , Dated Nil

ORDER

Tvl. Tvl.DCW Limited, Sahupuram, Tuticorin District , (TIN: 33465900009) have filed an application and sought clarification under section 48-A of TNVAT Act, 2006, read with rule 12-A of TNVAT Rules, 2007.

2. They sought clarification on the following item in column 4 of Form 'VV':

"Salt Pan Gypsum".

3. The issue has been examined in detail with reference to the provisions of TNVAT Act and Rules and clarification is given as under.

4. The Tamil Nadu Value Added Tax (Second Amendment) Act, 2011 came into force on 27.09.2011, by inserting a new section 48-A for the constitution of a State Level Authority for Clarification and Advance Ruling to clarify any point concerning the rate of tax.

5. The applicant sought clarification on the rate of tax on **"Salt Pan Gypsum"**.

6. Entry 17-A of Part-B to Fourth Schedule reads as follows:

"Insecticides, pesticides, rodenticides, germicides, weedicides, fungicides, herbicides and combinations thereof, anti sprouting products, plant growth promoters, plant nutrients, micro nutrients, bio-fertilizers, disinfectants and gypsum of all kinds and descriptions"

7. It is seen from the above Entry that exemption is given to
" **Gypsum of all kinds and descriptions**" which includes salt
pan gypsum also.

8. Therefore the clarification is that sale of "**Salt Pan Gypsum**"
is exempted from tax as per entry 17-A(ii) of Part B to Fourth
Schedule with effect from 12.07.2011 under TNVAT Act, 2006.

Sd/- R. Chandramohan
Additional Commissioner (PR)

Sd/- B. Gnanasekar
Additional Commissioner(RP)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To

Tvl.DCW Limited,
Sahupuram,
Tuticorin District ,

Copy to:

The Assistant Commissioner (CT)

Thiruchendur Assessment Circle.

The Joint Commissioner (CS)

To host in Department Website

The Secretary to Government, Commercial Taxes and Registration
Department , Secretariat, Chennai - 9.

All Joint Commissioners (CT), including Enforcement, LTU, MOU and ISIC

The Joint Commissioner (CT), Tirunelveli Division, Tirunelveli

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.

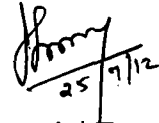
The Deputy Commissioner (CT), Tuticorin

All Additional Commissioners, Deputy Commissioners, Assistant Commissioners,
Commercial Tax Officers in CCT 's Office

Personal Clerk to the CCT

Stock file / Acts Cell II / Spare-5

//forwarded by order//



Commercial Tax Officer.