

**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.Thiru. Hemant Kumar Sinha, I.A.S.,  
Principal Secretary /  
Commissioner of Commercial Taxes,  
2. Thiru. R. Chandramohan, M.A.,  
Additional Commissioner (PR)  
3. Thiru. E. Rathinasamy, M.Sc., B.L.,  
Additional Commissioner (RP) (FAC)**

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**A.C.A.A.R 14/ 2011-12  
D.Dis.Acts Cell II/42776/2011**

**Dated 02.04.2012**

Ref: Application of Tvl.Safex Health Care Products,  
No.50/51, Thoppil Nagar, Kalveerampalayam,  
Coimbatore – 641 046, Dated Nil

**ORDER**

Tvl. Safex Health Care Products, No.50/51, Thoppil Nagar, Kalveerampalayam, Coimbatore – 641 046 (TIN: 33536202950) have filed an application and sought clarification under section 48-A of TNVAT Act, 2006, read with rule 12-A of TNVAT Rules, 2006.

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

**“Disposable Absorbent maternity pads”.**

3. The issue has been examined in detail with reference to provisions of the 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 “Disposable Absorbent maternity pads”. Disposable Absorbent maternity pad as mentioned by the applicant is nothing but “Sanitary napkins only” and functionally both are the same as seen from the details furnished by the applicant.

6. Entry 57 of Part-C to First Schedule taxable at 14.5% reads as follows:

“Sanitary towels, sanitary napkins, belt-less napkins, baby nappies and disposable diapers”

7. However, the rate of tax on "Sanitary napkins" was reduced from 14.5% to 5% with effect from 01.04.2012 as per notification No. II(1) /CTR/ 12(a-11) / 2012, dated 27.03.2012.

8. Therefore, the clarification is that, sale of "Disposable Absorbent maternity pad" is taxable at 14.5% under entry 57 of Part-C of First Schedule as sanitary napkins upto 31.03.2012 and taxable at the reduced rate of 5% from 01.04.2012 as per notification No.II(1) /CTR/ 12(a-11) / 2012, dated 27.03.2012.

Sd/- R.Chandramohan  
Additional Commissioner (PR)

Sd/- E. Rathinasamy  
Additional Commissioner(RP)(FAC)

Sd/- Hemant Kumar Sinha  
Principal Secretary /  
Commissioner of Commercial Taxes

To  
Tvl.Safex Health Care Products,  
No.50/51, Thopil Nagar,  
Kalveerampalayam, Coimbatore - 641 046.

**Copy to:**

Assistant Commissioner (CT)  
Velandipalayam Assessment Circle.  
Joint Commissioner (CS)

**To host in Website**

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

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

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), Zone-II. Coimbatore.

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. 17.5.12