

**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. E. Rathinasamy, M.Sc., B.L.,**  
**Additional Commissioner (RP) (FAC)**

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**Acts Cell II/14504/2013**

**Dated 04.10.2013**

- Ref: 1. Review application filed by Tvl. Central Drugs and Pharmaceuticals, No.1/352, Multi Industrial Nagar, Girugambakkam, Chennai - 600 122.
2. Proceedings of the Authority for clarification and Advance Ruling in A.C.A.A.R. 19/2012-13, dated 27.02.2012.

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**REVIEW ORDER:**

The Authority for Clarification and Advance Ruling in its order in A.C.A.A.R.19/ 2012-13, dated 27.02.2012 had clarified that "**Lysol - IP**" is taxable at 14.5% under Entry 69 of Part-C of the First Schedule to the TNVAT Act, 2006.

2. Aggrieved against the said clarification the dealer had filed an application before the Authority under Section 48-A(4) to review its clarification given earlier stating that "**Lysol-IP**" is only disinfectant having the capacity and capability to kill bacteria and Lysol is classified under Drugs Control Act as a disinfectant and hence requested to review the clarification already given.

3. The issue has been examined in detail with reference to the details furnished by the dealer and the clarification given earlier and the provisions of the Act and Rules.

4. The Authority had considered the issue earlier and concluded that the product Lysol - IP is used in hospitals, nursing homes and houses as disinfectants to prevent infection and in the absence of any specific entry for disinfectants used in hospitals, nursing homes and homes in any of the

Schedules to the TNVAT Act, Lysol-IP was classified as residuary item taxable at 14.5%.

5. In the review application filed, the dealer had not produced any evidences contrary to the clarification already given. Therefore, in the absence of any fresh evidences, the clarification already given by the Authority is valid and holds good.

6. The Authority after reviewing the clarification already issued and after examining the review application decides that "Disinfectants and Germicides" are taxable at 14.5% under Entry 22 (ii) of Part-C of the First Schedule. LYSOL-IP - disinfectant, a residuary item hitherto, is covered under Entry 22 (ii) of Part-C of the First Schedule taxable at 14.5%.

7. The clarification issued in A.C.A.A.R. 19/2012-13, dated 27.02.2012, therefore, does not require any interference.

Sd/- R.Chandramohan Additional Commissioner (PR) Sd/- E. Rathinasamy Additional Commissioner(RP)(FAC) Sd/- Dr. K. Manivasan for Commissioner of Commercial Taxes

To  
Tvl. Central Drugs and Pharmaceuticals,  
No.1/352, Multi Industrial Nagar,  
Girugambakkam, Chennai - 600 122.


Copy to:

The Assistant Commissioner (CT),  
Sriperumpudur Assessment Circle, Chennai-56.  
The Joint Commissioner (CT), Chennai (South) Division.  
The Joint Commissioner (CS),

**To host in the Department Website**

The Secretary to Government, Commercial Taxes & Registration Dept, Chennai - 9.  
All Joint Commissioners (CT) including Enforcement, LTU. MOU and ISIC.  
All Deputy Commissioners (CT), Territorial, and Enforcement.  
All Head of Offices (Assessment).  
The State Representative, Sales Tax Appellate Tribunal, (Main Bench), Chennai - 104.  
The Addl. State Representative, (AB) Chennai, Madurai and Coimbatore.  
The Director, CTSTI, Greams Road, Chennai - 6.  
The Chief Executive Officer, Traders Welfare Board, Chennai - 5.  
The Additional Commissioners, Joint Commissioners, Deputy Commissioners, Assistant Commissioners and Commercial Tax Officers in CCT's Office.  
Personal Clerk to the CCT.  
Stock File3 / Act Cell II / Spare - 5.

//Forwarded by Order//

  
10/01/13  
Commercial Tax Officer