

**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 16/ 2011-12
D.Dis.Acts Cell II/43404/2011**

Dated 03.04.2012

Ref: Application of Tvl.Cethar Foodoil Ltd., Juman Centre Promenade Road, Cantonment , Trichy-620 001 Dated 07.12.2011.

ORDER

Tvl.Cethar Foodoil Ltd., Juman Centre Promenade Road, Cantonment , Trichy-620 001 (TIN: 33683520187) 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:

“ Non Edible Rice Bran Oil to Feed Industries ”.

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 **“Non Edible Rice Bran Oil to Feed Industries”**.

6(i). The applicant sought clarification on “Non-edible Rice Bran Oil”. In determining the meaning or connotation of words and expressions describing an article in a schedule, those words and expressions should be construed in the sense in which they are understood in the trade by the dealer and the customer whose goods are marketable.

6(ii) In 72 STC 280, the Supreme Court had held that where a word has a scientific or technical meaning and also an ordinary meaning according to common parlance, it is the latter sense that in a taxing statute the word must be held to have been used, unless a contrary intention is clearly expressed by the legislature.

7. Entry 145(i) of Part-B to First Schedule reads as follows:
"Vegetable oils including refined vegetable oils"

8. Entry 69 of Part-C to First Schedule reads as follows:
"Any other goods not specified in any of the Schedules"

9. Non-edible Rice Bran Oil has not been specified in any of the entries in the Schedules to TNVAT Act, and hence considered as unclassified item. Therefore non-edible rice bran oil sold as such, irrespective of its end use, fits into the entry mentioned under item 69 of Part-C to First Schedule taxable at 14.5%.

10. The clarification is therefore that **"Non Edible Rice Bran Oil"** is taxable at 14.5% as unclassified items under entry 69 of Part-C of First Schedule from 12.07.2011 under TNVAT Act 2006.

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.Cethar Food Oil Ltd.,
Juman Centre Promenade Road,
Cantonment , Trichy-620 001.
Copy to:

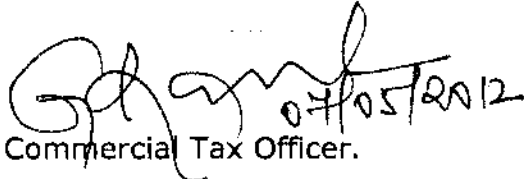
Assistant Commissioner (CT, Palakkarai -I Assessment Circle.
Joint Commissioner (CS), **To host in Department Website**
The Secretary to Government, Commercial Taxes and Registration
Department , Secretariat, Chennai - 9.

All Joint Commissioners (CT), including Enforcement 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), Trichy
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//


07/05/2012
Commercial Tax Officer.