

**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 16/ 2012-13**

**Dated 25.07.2012**

**D.Dis.Acts Cell II/15857/2012**

Ref: Application of Tvl.Jagat Edible Oils India Pvt. Ltd.,  
No.162-C, Chokkampudur Road, Coimbatore 641 001,  
Dated 11.05.2012.

**ORDER**

Tvl.Jagat Edible Oils India Pvt. Ltd., No.162-C, Chokkampudur Road, Coimbatore 641 001 (TIN: 33531762484) 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 have sought clarification on the following items:

- "a) Soap stock**
- b) Acid Oil**
- c) Gums**
- d) Vegetable Wax".**

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

4. The Tamil Nadu Value Added Tax (Second Amendment) Act, 2011 came into force on 27.09.2011, 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 applicants have sought clarification on the rate of tax on the following:-

- "a) Soap stock**
- b) Acid Oil**
- c) Gums**
- d) Vegetable Wax".**

6. Note (2) to Form VV specifically mentions that separate application should be filed for each goods, whereas the applicants have sought clarification for 4 items in single application.

7. The Authority therefore decides to issue clarification on rate of tax on "Soap Stock" the first commodity given in Form VV.

8. It is seen from the details furnished by the applicants that by-products like soap stock, gums, vegetable wax and acid oil are obtained while refining edible oil by adding caustic chemicals. There is no specific entry for "soap stock" in any of the Schedules to the TNVAT Act, 2006.

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

10. The clarification therefore is that "**Soap Stock**" is taxable at 14.5% as unclassified item under Entry 69 of Part C of the First Schedule to the TNVAT Act 2006.

Sd/- R. Chandramohan  
Additional Commissioner (PR)

Sd/- B. Gnanasekar  
Additional Commissioner(RP)

Sd/- K. Manivasan  
Commissioner of Commercial Taxes

To  
Tvl.Jagat Edible Oils India Pvt. Ltd.,  
No.162-C, Chokkam Pudur Road,  
Coimbatore 641 001

Copy to:

Assistant Commissioner (CT)  
R.G. Street Circle, Coimbatore.  
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

All Deputy Commissioners (CT), Territorial , Assessment and Enforcement

All Head of offices (Assessment)

The Joint Commissioner (CT), Coimbatore Division, Coimbatore

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-I, 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//

  
30/7/12  
Commercial Tax Officer