

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. K. Mahalingam, M.Sc.,
Additional Commissioner (RP)**

A.C.A.A.R 21/2013-14
(Acts Cell II/16719/2013)

Dated 02.12.2013

Ref: Application of Tvl. Nagalakshmi Agencies, 119/8, Thair
Etteri Road, Kannappa Nagar, Coimbatore - 641 027
dated 03.06.2013

Tvl. Nagalakshmi Agencies, 119/8, Thair Etteri Road, Kannappa Nagar, Coimbatore - 641 027 (TIN: 33282021951) have filed an application and sought clarification under Section 48-A of the TNVAT Act, 2006 read with Rule 12-A of the TNVAT Rules, 2007.

2. The clarification was sought on the following in column 4 of Form V V:

"Fuel Oil"

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

4. Section 48-A of the TNVAT Act, 2006 provides for clarification on any point concerning rate of tax.

5. The dealer had sought clarification on **"Fuel Oil"**.

6. The details furnished by the dealer in the application were examined. It is seen from the letter accompanying Form 'VV' that the dealers are purchasing used oil, used waste, waste oil and process the said oils and the processed re-refined oil is sold to road contractors to be used as a fuel in melting the bitumen and also to various factories for the purpose of melting and accordingly sought clarification on the rate of tax for fuel oil.

7. The issue has been examined with reference to the information furnished in the application and the provisions of Act and Rules. Clarification is sought on "Fuel Oil". The used oil and used waste oil are refined and sold as fuel oil for melting bitumen (tar) and also sold to various factories for generating heat.

8. There is no specific entry for the fuel oil sold by the dealer in any of the Schedules. Therefore, the product sold by the dealer can be classified as residuary item only in the absence of any specific description about the product in any of the Schedules to the Act.

9. Entry 69 of Part-C of the First Schedule reads as below:

"Any other goods, not specified in any of the Schedules"

10. "Fuel Oil" fits into the description given under Entry 69 of Part-C of the First Schedule.

11. The clarification therefore is that "**Fuel Oil**" is taxable at 14.5% under Entry 69 of Part-C of the First Schedule to the TNVAT Act.

Sd/- R.Chandramohan
Additional Commissioner (PR)

Sd/- K. Mahalingam
Additional Commissioner(RP)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To

Tvl. Nagalakshmi Agencies,
119/8, Thair Etteri Road,
Kannappa Nagar, Coimbatore - 641 027.

Copy to:

The Assistant Commissioner (CT),
Thudiyalur Assessment Circle, Coimbatore
The Joint Commissioner (CT),
Coimbatore Division.
The Joint Commissioner (CS),

To host in the Department Website

The Principal Secretary to Government, Commercial Taxes & Registration Department,
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.

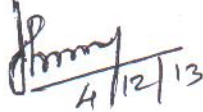
The Chief Executive Officer, Traders Welfare Board, Chennai - 5.

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//


4/12/13
Commercial Tax Officer