

**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 21/ 2011-12
D.Dis.Acts Cell II/217/2012

Dated 02.04.2012

Ref: Application of Tvl.R.R.Diapers, No.1, Raghavan
Street, Sivasankar Nagar, Nagalkeni,
Chennai – 600 044, Dated Nil

ORDER

Tvl.R.R.Diapers, No.1, Raghavan Street, Sivasankar Nagar, Nagalkeni, Chennai – 600 044 (TIN: 33531390198) 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':

"Adult diapers".

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 "**Adult diapers**".

6. Entry 57 of Part-C to First Schedule taxable at 14% reads as follows:

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

7. However, the rate of tax on "Adult Diapers " 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, "Adult Diapers" are taxable at 14.5% under entry 57 of Part-C of First Schedule 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.R.R.Diapers,
No.1, Raghavan Street,
Sivasankar Nagar,
Nagalkeni, Chennai – 600 044

Copy to:

Assistant Commissioner (CT)
Tambaram – I 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-VII, Chennai

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.