

**GOVERNMENT OF TAMIL NADU  
COMMERCIAL TAXES DEPARTMENT**

**PROCEEDINGS OF THE  
AUTHORITY FOR CLARIFICATION AND ADVANCE RULING  
(Under Section 48-A (4) 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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**D.Dis.Acts Cell II/30813/2012**

**Dated 26.10.2012**

- Ref:
1. Review application filed by Tvl Cethar Food Oil Limited, Cantonment, Trichy 620 001, dated 17-07-2012.
  2. Proceedings of the Authority for Clarification and Advance Ruling in A.C.A.A.R.16/2011-12 Dated 03.04.2012.

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**REVIEW ORDER**

The Authority for Clarification and Advance Ruling in its order in A.C.A.A.R 16/ 2011-12 Dated 03.04.2012 had clarified that "**Non Edible Rice Bran oil**" to feed industries is clarified as unclassified item and taxable at 14.5% under Entry 69 of Part C to First Schedule.

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 "**Non Edible Rice Bran oil**" is also a vegetable oil taxable at 5% under Entry 145 (i) of Part B of the First Schedule.

3. Thiru.S.Periasamy, Manager (Finance), Authorised Representative of the petitioners appeared in person on 15-10-2012 and put forth its contentions. The issue has been examined in detail with reference to the details furnished by the dealer and the provisions of the Acts and Rules.

4. The Authority had considered the issue earlier and clarification was given to the effect that **"Non Edible Rice Bran oil"** has not been specified in any of the entries in the Schedules to TNVAT Act and hence, considering it as an unclassified item, it has been clarified that "Non Edible Rice Bran oil" is taxable at 14.5% as unclassified item under Entry 69 of Part C of the First Schedule.

5. Entry 145 (i) of Part of the First Schedule read as follows:

**"Vegetable oils including refined oils".**

6. "Vegetable oil" is wide term taking in its fold all kinds of vegetable oils including Rice Bran Oil. No distinction has been made whether an oil is edible or non-edible. It was also brought to the notice of Authority that, on earlier occasions, Eucalyptus oil and refined corn oil has been classified as vegetable oils by the Commissioner of Commercial Taxes.

7. The clarification given earlier therefore was re-examined in the light of the above observations. The Entry "Vegetable Oil" is wide enough to cover all kinds of vegetable oils, and Rice Bran Oil, whether edible or non-edible form fits into the description vegetable oil.

8. The Authority, reviewed the issue in depth. "Non Edible Rice Bran oil" is also a vegetable oil taxable at 5% under Entry 145 (i) of Part B of the First Schedule.

9. The Authority after reviewing the clarification already issued decides that "Non Edible Rice Bran oil" sold by the dealer is taxable at 5% under Entry 145 (i) of Part B of the First Schedule to the TNVAT Act.

10. The clarification issued in ACAAR 16/2011-12, dated 03-04-2012 is rescinded.

Sd/- R. Chandramohan                      Sd/- B. Gnanasekaran                      Sd/- Dr.K. Manivasan  
Additional Commissioner (PR)      Additional Commissioner (RP)      Commissioner of Commercial Taxes

To  
Tvl Cethar Food oil Limited,  
'Juman Centre', Promenade Road,  
Cantonment, Trichy – 620 001.

**Copy to:**

The Assistant Commissioner (CT)  
Palakkarai – I Assessment Circle.

The Joint Commissioner (CT)  
Trichy Division.

The Joint Commissioner (CS) to host in the Department Website  
The Secretary to Government, Commercial Taxes & Registration  
Department, 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 State Representative, Sales Tax Appellate Tribunal,  
Chennai – 104.

The Addl. State Representative, (AB) Chennai, Madurai and  
Coimbatore

The Director, CTSTI, Greams Road, Chennai – 6.

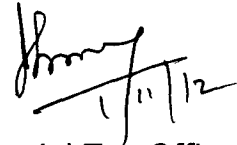
The Executive Officer, Traders Welfare Board, Chennai – 5.

The Accountant General (Audit)-II, No.44, Greams Road,  
Chennai – 6.

The Additional Commissioners, Deputy Commissioners, Assistant  
Commissioners, Commercial Tax Officers in CCT's Office  
Personal Clerk to the CCT.

Stock File3 / Act Cell II / Spare – 5.

// forwarded by order //



Commercial Tax Officer.