

**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 35/2013-14
(Acts Cell II/20239/2013)

Dated 03.12.2013

Ref: Application of Tvl. Soorya Minchem, 175/3A, 110, Old Erumaivetti Palayam, Sholavarm Post, Ponneri Taluk, Tiruvellore - 600 067 dated 05.07.2013

Tvl. Soorya Minchem, 175/3A, 110, Old Erumaivetti Palayam, Sholavarm Post, Ponneri Taluk, Tiruvellore - 600 067 (TIN: 33191704956) 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:

"Gypsum"

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 sought clarification on **"Gypsum"**. In the letter accompanying Form 'V V' the dealer had sought clarification on the applicable rate of tax on gypsum powder used for aquaculture purpose.

6. The issue has been examined with reference to the information furnished in the application and the provisions of Act and Rules. "Gypsum of all forms and descriptions" were exempted from tax under Entry 17-A (ii) of Part-B of Fourth Schedule upto 28.05.2013. However, the exemption was withdrawn and "Gypsum of all forms and descriptions" are taxable at 5% under Entry 56-A of Part-B of First Schedule with effect from 29.5.2013 irrespective of their use.

7. The clarification therefore is that "Gypsum" of all forms and descriptions is taxable at 5% under Entry 56-A of Part-B of First Schedule to the TNVAT Act with effect from 29.5.2013 irrespective of its use.

Sd/- R.Chandramohan
Additional Commissioner (PR)

Sd/- K. Mahalingam
Additional Commissioner(RP)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To

Tvl. Soorya Minchem,
175/3A, 110, Old Erumaivetti Palayam,
Sholavarm Post, Ponneri Taluk,
Tiruvellore – 600 067.

Copy to:

The Assistant Commissioner (CT),
Ponneri Assessment Circle, Chennai

The Joint Commissioner (CT),
Chennai (South) 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.

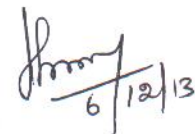
The Chief Executive Officer, Traders Welfare Board, Chennai – 5.

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//



Commercial Tax Officer