

**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)**

**\* \* \* \* \***

**A.C.A.A.R 35/ 2011-12  
D.Dis.Acts Cell II/4054/2012**

**Dated 02.04.2012**

Ref: Application of Tvl. United Stationeries, 77,  
Ambattur Industrial Estate, South Phase,  
Chennai – 600 058, Dated 24.01.2012.

**ORDER**

Tvl. United Stationeries, 77, Ambattur Industrial Estate, South Phase, Chennai – 600 058, (TIN: 33021351145) have filed an application and sought clarification and advance ruling on the following 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':

**"Pencils ".**

3. The issue has been examined in detail with reference to provisions of the TNVAT Act and Rules and ruling 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 "**Pencils**". Entry 81 of Part-B to Fourth Schedule reads as follows:-

"Writing instruments, **pencils**, sharpeners, pens, ball-point pens, refills, stainless steel nibs, colour pencils, black boards, dusters, geometry boxes and dissections boxes".

There is a specific entry for pencils in Part-B to Fourth Schedule.

6. Therefore, the ruling is that, "**Pencils**" falls under entry 81 of Part-B to Fourth Schedule exempted from tax under TNVAT Act, 2006.

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. United Stationeries,  
77, Ambattur Industrial Estate,  
South Phase, Chennai – 600 058  
Copy to:  
Assistant Commissioner (CT, Koyambedu Assessment Circle.  
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 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-X , 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.