

**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. B. Gnanasekar, M.A.,
Additional Commissioner (RP)**

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A.C.A.A.R 36/ 2012-13
D.Dis.Acts Cell II/19730/2012

Dated 27.07.2012

Ref: Application of Tvl.Chemoil Adany (P) Ltd., D-34, Halls Road, Egmore, Chennai 600 008, dated Nil.

ORDER

Tvl.Chemoil Adany (P) Ltd., D-34, Halls Road, Egmore, Chennai 600 008, (TIN: 33830542059) 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. They have sought clarification on the following item in column 4 of Form 'VV':

"Bunker Fuel-Furnace Oil "

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

4. The Tamil Nadu Value Added Tax (Second Amendment) Act, 2011 came into force on 27.09.2011, 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 applicants have sought clarification on the rate of tax on **"Bunker Fuel-Furnace Oil"**.

6. It is seen from the details furnished by the applicant that they wanted rate of tax clarification in respect of Furnace Oil sold to foreign going vessels.

7. Entry 67-A(n) of Part B of the First Schedule reads as follows:
Furnace Oil

8. The ruling therefore is that **Bunker Fuel-Furnace Oil** is taxable at 5% under Entry 67-A(n) of Part B of the First Schedule to the TNVAT Act 2006.

Sd/- R. Chandramohan
Additional Commissioner (PR)

Sd/- B. Gnanasekar
Additional Commissioner(RP)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To
Tvl.Chemoil Adany (P) Ltd.,
D-34,Halls Road,
Egmore, Chennai 600 008.

Copy to:

1. Assistant Commissioner (CT)
Egmore II Assessment Circle.

The 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, LTU, MOU and ISIC

All Deputy Commissioners (CT), Territorial , Assessment and Enforcement

All Head of offices (Assessment)

The Joint Commissioner (CT), Chennai (Central) Division, Chennai-6

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-IV, Chennai-6

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//


3/7/12
Commercial Tax Officer