

**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. E. Rathinasamy, M.Sc., B.L.,**  
**Additional Commissioner (RP) (FAC)**

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**A.C.A.A.R 4/2013-14**  
**(Acts Cell II/10413/2013)**

**Dated 30.09.2013**

Ref: Application of Tvl. Alagar Salt Trading Company, 261-A, West Great Cotton Road Thoothukudi – 628 002 dated 19.03.2013.

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Tvl. Alagar Salt Trading Company, 261-A, West Great Cotton Road Thoothukudi – 628 002 (TIN: 33925820313) 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 VV:

**“Salt pan gypsum”**

3. It was stated that they are dealers in salt pan gypsum and supplying the same to industrial users and claiming exemption on such sales with effect from 12.07.2011 as per Entry 17-A (ii) of Part-B to Fourth Schedule. They have sought clarification as to whether the salt pan gypsum is exempted from tax on the sale made to all industrial purpose.

4. The issue has been examined in detail with reference to the provisions of the TNVAT Act and Rules and clarification is given as under:

5. Section 48-A of the TNVAT Act, 2006 provides for clarification on any point concerning rate of tax.

6. The dealer had sought clarification on **“Salt pan gypsum”**.

7. "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 However, the exemption was withdrawn and **"Gypsum of all forms and descriptions"** are taxable at 5% under Entry 56-A of Part B of First Schedule with effect from 29.05.2013. Neither the exemption granted earlier nor the present tax levy does not impose any restrictions on sale.

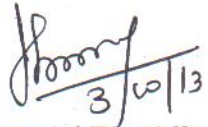
8. The clarification therefore is that **"Gypsum of all forms and descriptions"** irrespective of their use are taxable at 5% under Entry 56-A of Part B of the First Schedule to the TNVAT Act, 2006.

Sd/- R.Chandramohan                      Sd/- E. Rathinasamy                      Sd/- Dr. K. Manivasan  
Additional Commissioner (PR)      Additional Commissioner(RP)(FAC)      for Commissioner of Commercial Taxes

To  
Tvl. Alagar Salt Trading Company,  
261-A, West Great Cotton Road, Thoothukudi - 628 002.

Copy to:  
The Commercial Tax Officer,  
Tuticorin - I Assessment Circle.  
The Joint Commissioner (CT),  
Tirunelveli Division.  
The Joint Commissioner (CS),  
To host in the Department Website  
The Secretary to Government, Commercial Taxes & Registration Dept, 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//

  
3/10/13  
Commercial Tax Officer