

**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)**

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A.C.A.A.R 40/ 2011-12
D.Dis.Acts Cell II/7404/2012

Dated 02.04.2012

Ref: Application of Tvl.N.S.Mani Associates, No.15/2, Subbu Street, Park Town, Chennai 600 003, Dated Nil

ORDER

Tvl.N.S.Mani Associates, No.15/2, Subbu Street, Park Town, Chennai 600 003 (TIN: 33530401477) have filed an application and sought clarification 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':

"Icing Sugar".

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 **"Icing Sugar"**. The Icing Sugar is sugar powder used in the preparation of bakery products mainly ice cream. There is no specific entry for icing sugar in any schedules under TNVAT Act. Therefore icing sugar is to be treated as unclassified item falling under entry 69 of Part C to First Schedule.

6. Entry 69 of Part C to First Schedule reads as follows:

"Any other goods, not specified in any of the schedules"

7. The ruling is therefore that icing sugar is taxable at 14.5% as unclassified item under entry 69 of Part-C of First Schedule 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.N.S.Mani Associates,
No.15/2, Subbu Street,
Park Town, Chennai 600 003.

Copy to:

Assistant Commissioner (CT), Part Town - II 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-III 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//


07/05/2012
Commercial Tax Officer.