

**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 43/ 2012-13
D.Dis Act Cell II/22571/2012**

Dated 23.07.2012

Ref: Application of Tvl. Pioneer Jellice India Private
Limited, No.23, vallabai Road, Chokkikulam,
Madurai , Dated 05.07.2012

ORDER

Tvl. Pioneer Jellice India Private Limited, No.23, vallabai Road, Chokkikulam, Madurai (TIN: 33205002320) have filed an application and sought clarification under section 48-A of TNVAT Act, 2006, read with rule 12-A of TNVAT Rules, 2007.

2. They sought clarification on the following item in column 4 of Form 'VV':

**"Di-Calcium Phosphate- animal feed
additive".**

3. The issue has been examined in detail with reference to the provisions of TNVAT Act and Rules and clarification 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 the rate of tax on "**Di-Calcium Phosphate- animal feed additive**".

6. It is seen from the details furnished that the applicant manufactures animal feed additive / supplement from animal bones. These poultry/cattle feed supplements are rich in Phosphorus and

Calcium and used in the preparation of poultry feed as additive by poultry feed manufacturers.

7. Entry 5 of Part B to Fourth Schedule reads as follows:

Aquatic feed, poultry feed, cattle feed and animal feed including supplement concentrates and additives, wheat bran, de-oiled cake, grass, hay and straw.

8. Di-Calcium Phosphate – animal feed additive used in the manufacture of animal feed therefore fits into the description given under the Entry 5 of Part B to Fourth Schedule.

9. Therefore the clarification is that sale of "Di-Calcium Phosphate-animal feed grade" sold by the applicant is exempted from tax as per Entry 5 of Part B to Fourth Schedule under TNVAT Act, 2006.

Sd/- R.Chandramohan
Additional Commissioner (PR)

Sd/- B. Gnanasekar
Additional Commissioner(RP)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To
Tvl. Pioneer Jellice India Private Limited,
No.23, vallabai Road,
Chokkikulam, Madurai

Copy to:

The Assistant Commissioner (CT)
Chokkikulam Assessment Circle.

Madurai

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

The Joint Commissioners (CT), Madurai Division, Madurai.

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.

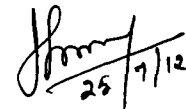
The Deputy Commissioner (CT), Madurai (East)

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.