

**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 46/ 2011-12
D.Dis.Acts Cell II/8235/2012

Dated 03.04.2012

Ref: Application of Tvl.Darshan Trading Corporation, No.57,
Thirupalli Street, Kondithope, Chennai 600 079, Dated
03.03.2012

ORDER

Tvl.Darshan Trading Corporation, No.57, Thirupalli Street,
Kondithope, Chennai 600 079 (TIN: 33250280769) 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:

“ Rice Bran Pitch Oil ”.

3. The issue has been examined in detail with reference to
provisions of the 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 “ **Rice Bran Pitch Oil**”
There is no specific entry for “ **Rice Bran Pitch Oil** ” in any of the
Schedules under TNVAT Act. Therefore “ **Rice Bran Pitch Oil** ” is to
be treated as , unclassified item falling under entry 69 of Part C to
First Schedule taxable at 14.5%.

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 " **Rice Bran Pitch Oil** ". is liable to tax at 14.5% as unclassified items under entry 69 of Part-C of First Schedule from 12.07.2011 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.Darshan Trading Corporation,
No.57, Thirupalli Street,
Kondithope, Chennai 600 079.

Copy to:
Assistant Commissioner (CT)
Peddunaickenpet (South) Assessment Circle.
Joint Commissioner (CS)

To host in Website

The Secretary to Government, Commercial Taxes and Registration
Department , Secretariat, Chennai – 9.

All Joint Commissioners (CT), including Enforcement, LTU, MOU 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//


Commercial Tax Officer, 12/5/12