

**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 47/ 2011-12
D.Dis.Acts Cell II/8359/2012

Dated 03.04.2012

Ref: Application of Tvl.B.P.C.L., No.1, Ranganathan Gardens,
Anna Nagar (West), Chennai-40 Dated 08.03.2012

ORDER

Tvl.B.P.C.L. , No.1, Ranganathan Gardens, Anna Nagar (West), Chennai-40 (TIN: 33941021809) 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:

“ Bitumen Emulsion ”

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 **“Bitumen Emulsion”**

6. Entry 18 of Part-B to First Schedule reads as follows:

“Bitumen”

7. There is no specific entry for Bitumen Emulsion in any of the schedules under TNVAT Act.

8(i). The applicant sought clarification on "**Bitumen Emulsion**". In determining the meaning or connotation of words and expressions describing an article in a schedule, those words and expressions should be construed in the sense in which they are understood in the trade by the dealer and the customer whose goods are marketable.

8(ii) In 72 STC 280, the Supreme Court had held that where a word has a scientific or technical meaning and also an ordinary meaning according to common parlance, it is the latter sense that in a taxing statute the word must be held to have been used, unless a contrary intention is clearly expressed by the legislature.

9. " Bitumen Emulsion" therefore fits into the category mentioned in entry 69 of Part C of First Schedule taxable at 14.5%.

10. The ruling therefore is that "**Bitumen Emulsion**" is taxable at 14.5% as unclassified item under entry 69 of Part C to 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.B.P.C.L. ,
No.1, Ranganathan Gardens,
Anna Nagar (West), Chennai-40
Copy to:
Joint Commissioner (CT) , LTU Chennai
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.

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 5/12