

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. K. Mahalingam, M.Sc.,
Additional Commissioner (RP)**

A.C.A.A.R 48/2013-14
(Acts Cell II/20351/2013)

Dated 03.12.2013

Ref: Application of Tvl. Tropical Exports, 67/39, Wuthucattan Street, Periamet, Chennai - 3 dated 03.07.2013

Tvl. Tropical Exports, 67/39, Wuthucattan Street, Periamet, Chennai-3 (TIN: 33810520439) 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 V V:

"Wet Blue Leather"

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

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

5. The dealer sought clarification on "**Wet Blue Leather**". In the letter accompanying Form 'VV' the dealer had stated that they are the successful bidder of wet blue leather in the auction conducted by Customs authorities, Chennai in respect of unclaimed and uncleared wet blue leather and requested to clarify and confirm whether wet blue leather is taxable at 5% under dressed hides and skins.

6. The issue has been examined with reference to the information furnished in the application and the provisions of Act and Rules. Hides and skins in raw form are converted into wet blue (tanned leather), an intermediary product, which after certain process is converted into finished products. Hides and skins, whether in raw or dressed state is Declared Goods as per Section 14 of the CST Act. Wet blue leather is a dressed leather. Therefore, wet blue leather falls under Entry (iii) of Section 14 of the CST Act as Declared Goods.

There is a specific entry "Declared Goods" under Entry 41 of Part-B of the First Schedule to the TNVAT Act. Wet Blue Leather is therefore declared goods as provided under Entry 41 of the First Schedule.

7. The clarification therefore is that "**Wet Blue Leather**" is taxable at 5% under Entry 41 of Part-B of the First Schedule to the TNVAT Act.

Sd/- R.Chandramohan
Additional Commissioner (PR)

Sd/- K. Mahalingam
Additional Commissioner(RP)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To

Tvl. Tropical Exports,
67/39, Wuthucattan Street,
Periamet, Chennai – 3.

Copy to:

The Assistant Commissioner (CT),
Vepery Assessment Circle, Chennai

The Joint Commissioner (CT),
Chennai (Central) Division.

The Joint Commissioner (CS),

To host in the Department Website

The Principal Secretary to Government, Commercial Taxes & Registration
Department, 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.

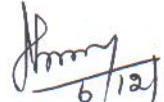
The Chief Executive Officer, Traders Welfare Board, Chennai – 5.

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//


6/12/13
Commercial Tax Officer