

**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 49/2013-14**  
**(Acts Cell II/20616/2013)**

**Dated 06.12.2013**

Ref: Application of Tvl. G B Raja Associates, 132/1, First Floor,  
Sankari Road, Tiruchengode Tk, Namakkal – 637 211  
dated 05.07.2013

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Tvl. G B Raja Associates, 132/1, First Floor, Sankari Road, Tiruchengode Tk, Namakkal – 637 211 (TIN: 33043184725) 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:

**“Cotton Balls”**

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 had sought clarification on **“Cotton Balls”**.

6. The details furnished by the dealer in the application and the samples were examined. It is seen from the letter accompanying Form ‘VV’ that the dealers are trading in cotton balls used as dressings and accordingly sought clarification on cotton balls.

7. There is specific entry for dressings under Entry 44 of Part-B of the First Schedule.

8. Entry 44 of Part-B of the First Schedule reads as below:

"Drugs and medicines including vaccines syringes and dressings, medicated ointments produced under drugs licence, light liquid of IP grade".

9. "Cotton Balls" fit into the description "dressings" given under Entry 44 of Part-B of the First Schedule.

10. The clarification therefore is that "**Cotton Balls**", if used as dressings, are taxable at 5% under Entry 44 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. G B Raja Associates,  
132/1, First Floor, Sankari Road,  
Tiruchengode Tk, Namakkal - 637 211.

Copy to:

The Assistant Commissioner (CT),  
Tiruchengode Town Assessment Circle.  
The Joint Commissioner (CT),  
Salem 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.

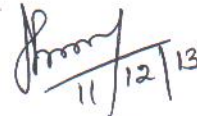
The Chief Executive Officer, Traders Welfare Board, Chennai - 5.

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//

  
11/12/13

Commercial Tax Officer