

**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 57/ 2012-13
D.Dis.Acts Cell II/28389 /2012

Dated 26.10.2012

Ref: Application of Tvl.G.R. Colour Chem Private Limited, S4, Orchid Plaza, 85, Razack Garden Main Road, Arumbakkam, Chennai – 600 106, dated 27-08-2012.

Tvl.G.R. Colour Chem Private Limited, S4, Orchid Plaza, 85, Razack Garden Main Road, Arumbakkam, Chennai – 600 106 (TIN: 33971483852) 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 VV;

“Pigments (Industrial Input)”.

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. Goods classified under Entry 67-A of Part B of the First Schedule to the Act, whether sold either by the manufacturer or by the trader, are taxable at 5%. Pigments are enumerated under Entry 67-A (ad) (i) as, “Pigments including water pigments and leather finishes”.

5. The clarification therefore is that **"Pigments"** are taxable at 5 % under Entry 67-A (ad) (i) of Part B of the First Schedule to the TNVAT Act, 2006.

Sd/- R. Chandramohan
Additional Commissioner (PR)

Sd/- B. Gnanasekaran
Additional Commissioner (RP)

Sd/- Dr.K. Manivasan
Commissioner of Commercial Taxes

To

Tvl.G.R. Colour Chem Private Limited,
S4, Orchid Plaza,
85, Razack Garden Main Road,
Arumbakkam, Chennai - 600 106

Copy to:

The Assistant Commissioner (CT)
Vadapalani - II Assessment Circle.

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

The Joint Commissioner (CS) to host in the Department Website

The Secretary to Government, Commercial Taxes & Registration Department,
Chennai - 9.

All Joint Commissioners (CT) including Enforcement, LTU. MOU and ISIC
All Deputy Commissioners (CT), Territorial, Assessment and Enforcement
All Head of Offices (Assessment)

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.

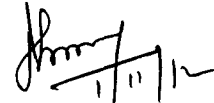
The Accountant General (Audit)-II, No.44, Greams Road, Chennai - 6.

The Additional Commissioners, Deputy Commissioners, Assistant Commissioners,
Commercial Tax Officers in CCT's Office

Personal Clerk to the CCT.

Stock File3 / Act Cell II / Spare - 5.

// forwarded by order //



Commercial Tax Officer.