

**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 64/2013-14**  
**(Acts Cell-II/26590/2013)**

**Dated 06.12.2013**

Ref: Application of Tvl. V.S. Chellam Soap & Detergent  
Factory, 136E, Kamarajar Salai, Maduari - 9 dated  
26.08.2013.

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Tvl. V.S. Chellam Soap & Detergent Factory, 136E, Kamarajar Salai,  
Maduari - 9 (TIN: 33224962830) 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:

**"Aloe Vera Bath Soap"**

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 **"Aloe Vera Bath Soap"**.

6. The details furnished by the dealer in the application were examined.  
In the letter accompanying the application in Form "V V", it was stated that they  
are manufacturing Aloe Vera Bath Soap and used for bathing purposes only and  
obtained necessary Drugs and Cosmetics licence. It was also stated that 6% of  
aloe vera gel is being used as key ingredient in soap base and added with  
cosmetic grade color and perfume and marketing the Aloe Vera Bath Soap with  
brand name "chill" and accordingly sought clarification.

7. The product Aloe Vera Bath Soap has 6% aloe gel and the remaining  
parts of the soap are made-up of various ingredients. Aloe Vera Bath Soap is a  
toilet soap. The commodity "toilet soap" is specifically mentioned under Entry  
22 (i) of Part-C of the First Schedule.

8. Entry 22 (i) of Part-C of the First Schedule reads as below:-

"Detergents whether cakes, liquid or powder, toilet soap, abir, blue stain busters, stain removers and all kinds of cleaning powder and liquids, other than those specifically mentioned elsewhere in the Schedule".

9. Aloe Vera Bath Soap on which clarification sought therefore fits into the description given under Entry 22 (i) of Part-C of the First Schedule.

10. The clarification therefore is that "**Aloe Vera Bath Soap**" is taxable at 14.5% under Entry 22 (i) of Part-C 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. V.S. Chellam Soap & Detergent Factory,  
136E, Kamarajar Salai, Maduari - 9.

Copy to:  
The Assistant Commissioner (CT),  
Munichalai Road Assessment Circle, Madurai  
The Joint Commissioner (CT), Madurai 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