

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 68/2013-14
(Acts Cell-II/27221/2013)

Dated 06.12.2013

Ref: Application of Tvl. Berger Paints India Limited, 99/5,
M.G.R. Road, Nagelkeni, Chrompet, Chennai - 44 dated
NIL.

Tvl. Berger Paints India Limited, 99/5, M.G.R. Road, Nagelkeni,
Chrompet, Chennai - 44 (TIN: 33680720088) 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:

"Latex Plus "

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 **"Latex Plus"** in respect of sale
other than for industrial use.

6. The issue has been examined with reference to the information
furnished in the application and the provisions of Act and Rules. Clarification is
sought on "Latex Plus".

7. Latex in its natural form is a milky fluid derived from rubber trees.
Chemically speaking, a latex is a dispersion of extremely small particles of an
insoluble liquid or solid material in a liquid. Latex Plus sold by the dealer is a
synthetic latex. Examples of synthetic latexes are styrene butadine rubber,
acrylonitrile butadine rubber etc.,. From the technical information it is seen that
latex plus is a styrene butadine polymer liquid. Styrene butadine rubber is a
general purpose synthetic rubber produced from a copolymer of styrene and

butadine. A large amount of styrene butadine rubber is produced in latex form as a rubbery adhesive. It is a synthetic rubber product having application as waterproofing material in construction activities.

8. Therefore, latex plus is a synthetic rubber product and there is a specific entry for synthetic products under Entry 61 of Part-C of the First Schedule.

9. Entry 61 of Part-C of the First Schedule reads as below:

"Synthetic rubber products and products of mixture of rubber".

10. "Latex Plus" fits into the description given under Entry 61 of Part-C of the First Schedule.

11. The clarification therefore is that "**Latex Plus**" is a synthetic rubber product taxable at 14.5% under Entry 61 of Part-C of the First Schedule to the TNVAT Act, if sold other than for industrial use.

Sd/- R.Chandramohan
Additional Commissioner (PR)

Sd/- K. Mahalingam
Additional Commissioner(RP)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To

Tvl. Berger Paints India Limited,
99/5, M.G.R. Road,
Nagelkeni, Chrompet, Chennai - 44.

Copy to:

The Assistant Commissioner (CT),
Royapettah-I Assessment Circle, Chennai
The Joint Commissioner (CT),
Chennai (East) 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.

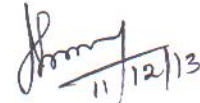
The Chief Executive Officer, Traders Welfare Board, Chennai - 5.

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//



Commercial Tax Officer