

**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 73/2013-14**  
**(Acts Cell-II/29990/2013)**

**Dated 06.12.2013**

Ref: Application of Tvl. Sharcstar Ventures, 34-35, Peelamedu Industrial Estate, VK Road, Peealamedu, Coimbatore - 641 004 dated 26.09.2013.

-----

Tvl. Sharcstar Ventures, 34-35, Peelamedu Industrial Estate, VK Road, Peealamedu, Coimbatore - 641 004 (TIN: 33122122725) 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:

**“Thermofuel Oil ”**

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 **“Thermofuel Oil”**. Thermofuel Oil is obtained by the process of converting End of Life (EOL) Waste Plastics segregated from Municipal Solid Waste (MSW), which can be used as an alternate Industrial fuel oil. The waste plastics are fed into the reactor vessel and heated under controlled conditions of temperature and pressure. The process will bring about molecular restructuring of the plastics under the thermolysis process. As the result, fuel oil in gaseous form is produced along with other gases which are condensed into oil.

6. However, there is no specific Entry for Thermofuel oil in any of the Schedules to the Act. Therefore, thermofuel oil is a residuary item.

7. Entry 69 of Part-C of the First Schedule reads as below:

"Any other goods, not specified in any of the Schedules".

8. "Thermofuel oil" fits into the description given under Entry 69 of Part-C of the First Schedule.

9. The clarification therefore is that "**Thermofuel Oil**" is taxable at 14.5% under Entry 69 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

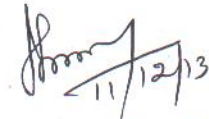
To

Tvl. Sharcastar Ventures,  
34-35, Peelamedu Industrial Estate,  
VK Road, Peelamedu, Coimbatore - 641 004.

Copy to:

The Assistant Commissioner (CT),  
Peelamedu North Assessment Circle, Coimbatore  
The Joint Commissioner (CT), Coimbatore 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