

**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. E. Rathinasamy, M.Sc., B.L.,  
Additional Commissioner (RP) (FAC)**

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**A.C.A.A.R 87/ 2012-13**

**Dated 11.02.2013**

Ref: Application of Tvl. Tranvero Chemicals Private Limited, HIG - 1/64, West Mogappair Main Road, Nolambur, Chennai - 600 037, dated NIL.

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Tvl. Tranvero Chemicals Private Limited, HIG - 1/64, West Mogappair Main Road, Nolambur, Chennai - 600 037. (TIN: 33571348854) 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:

**"Polyisobutylene".**

3. It was stated by the dealer that Polyisobutylene is highly viscous liquid derived from the butane stream and it has application in the field of various automobile and industrial lubrication product manufacturing. The main application of Polyisobutylene is in two-stroke engine oils as an additive and it also finds its application in the manufacture of speciality adhesives. Adhesive manufacturers use Polyisobutylene to manufacture rubber adhesive.

4. The issue has been examined in detail with reference to the provisions of the TNVAT Act and Rules and clarification is given as under:

5. Section 48-A of the TNVAT Act, 2006 provides for clarification on any point concerning rate of tax.

6. Polyisobutylene is a synthetic rubber product belonging to a class of materials called polymers. The physical properties for polyisobutylene can range from liquids to semi liquids and solids. A synthetic rubber or elastomer polyisobutylene is impermeable to air and used in many applications requiring an air tight rubber. Polyisobutylene is used in making adhesives, agricultural chemicals, fibre optic compounds, lubricants, pigment concentrate etc.. It is also used as an additive in lubricating oils and when added to crude oil it increases the oil's viscoelasticity. Therefore, polyisobutylene is a synthetic rubber product and fits into the description given under Entry 61 of Part-C of the First Schedule.

7. Entry 61 of Part C of the First Schedule reads as follows:

“Synthetic rubber products and products of mixture of rubber”.

8. The clarification, therefore, is that, **Polyisobutylene** is taxable at 14.5% under Entry 61 of Part B of the First Schedule to the TNVAT Act, 2006.

Sd/- R.Chandramohan  
Additional Commissioner (PR)

Sd/-E. Rathinasamy  
Additional Commissioner(RP)(FAC)

Sd/- K. Manivasan  
Commissioner of Commercial Taxes

To

Tvl. Tranvero Chemicals Private Limited,  
HIG-1/64, West Mogappair Main Road, \\  
Nolambur,  
Chennai – 600 037.

Copy to:

The Assistant Commissioner (CT)  
Koyambedu Assessment Circle,

Chennai.

The Joint Commissioner (CT),  
Chennai (South) 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.

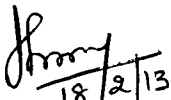
The Additional Commissioners, Deputy Commissioners, Assistant  
Commissioners,

Commercial Tax Officers in CCT's Office

Personal Clerk to the CCT.

Stock File3 / Act Cell II / Spare – 5.

//forwarded by order//

  
18/2/13  
Commercial Tax Officer.