

**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 90/ 2012-13

Dated 11.02.2013

Ref: Application of Tvl.KMB Lubes & Oils, 98-G,
Mudaliar Thottam, II Gate, Subramanya Nagar,
Junction Main Road, Salem – 636 005 dated
01-11-2012.

Tvl.KMB Lubes & Oils, 98-G, Mudaliar Thottam, II Gate,
Subramanya Nagar, Junction Main Road, Salem – 636 005(TIN:
33852840269) 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:

“Lubricant Oil and Grease ”.

3. In the application filed the dealers have sought clarification on
lubricant oil and grease used for industrial and automobile applications.

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. The dealer has sought clarification on Lubricant Oil and Grease.

7. There is no specific entry for lubricant oil and greases in any of the Schedules under TNVAT Act. Therefore, these items fit into the description given under Entry 69 of Part C of the First Schedule.

8. Entry 69 of Part C of the First Schedule reads as follows:

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

9. The clarification, therefore, is that **Lubricant Oil and Grease** are taxable at 14.5% as unclassified items under Entry 69 of Part C 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.KMB Lubes & Oils,
98-G, Mudaliar Thottam, II Gate,
Subramanya Nagar,
Junction Main Road,
Salem - 636 005

Copy to:

The Assistant Commissioner (CT)
Arisipalayam Assessment Circle,
Salem

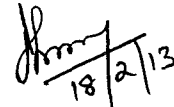
The Joint Commissioner (CT),
Salem Division.

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.