

**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 92/ 2012-13**

**Dated 11.02.2013**

Ref: Application of Tvl.Samudbhava Agro Private Limited, New No.2/792, Old No.Plot.31, First Street, Subbaiah Nagar, Iyyappanthangal Chennai – 600 056, dated NIL.

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Tvl.Samudbhava Agro Private Limited, New No.2/792, Old No.Plot.31, First Street, Subbaiah Nagar, Iyyappanthangal Chennai – 600 056 (TIN: 33341668256) 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:

**“Banana Fibre Products”.**

3. In the application filed the dealers have sought clarification on Banana Fibre Products. It was stated that, they buy waste banana stems, cut them and then hand pushed through a roller just like sugarcane juice extraction. The thin fibres that are extracted are dried and then woven as fabric in handlooms and various banana fibre end products like bags, yoga mats, window dressing etc., are produced.

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 "Banana Fibre Products".

7. Entry 49 of Part B of the First Schedule reads as follows:

"Fibres of all types and their waste other than those specified in the Fourth Schedule".

8. However, there is no specific entry for Banana Fibre Products 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.

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

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

10. The clarification, therefore, is that **Banana Fibre Products** are taxable at 14.5% under Entry 69 of Part C of the First Schedule as unclassified items. However, fibres of banana stems are taxable at 5% under Entry 49 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.Samudbhava Agro Private Limited,  
New No.2/792, Old No.Plot.31,  
First Street, Subbaiah Nagar,  
Iyyappanthangal  
Chennai – 600 056.

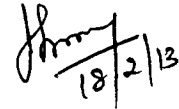
Copy to:

The Assistant Commissioner (CT)  
Sriperumbudur 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//



Commercial Tax Officer.