

**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 93/ 2012-13**

**Dated 14.02.2013**

Ref: Application of Tvl.L'Oreal India Private Limited,  
No.2, Numbal Village Road, Numbal, Chennai –  
600 077, dated 28-12-2012.

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Tvl.L'Oreal India Private Limited, No.2, Numbal Village Road, Numbal, Chennai – 600 077 (TIN: 33601341708) 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:

**“Kajal”.**

3. In the application filed the dealers have sought clarification on Kajal which is manufactured abroad and imported by their Head Office and then transferred against Form “F” to their Chennai Branch. In the literature furnished there is mention about the product “Kajal” as Blackest Black Pigments for bold intensity in one stroke without any smudge, budge and without fading for six hours. It was also informed in the literature that most women apply kajal regularly and treated it as a necessity. The sample available in the application is in pencil form.

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 Kajal.

7. Kajal, as understood in common parlance has the consistency of eatable butter. If too thin, kajal will smudge and if too thick it will be in lumps. Its application on the eyes is with the help of a match stick or any kind of similar stick or with the help of finger. The product sample given by the dealer is in the form of a pencil which does not qualify the characteristics of a kajal as it is used to be understood. In fact, the product sold by the dealer and claimed as kajal is nothing but an eyeliner which is a cosmetic used to define the eyes. Eyeliner is commonly used as a daily make-up routine to define the eye or create the look of a wider or smaller eye. Eyeliner can be used as a tool to create various looks as well as highlighting different features of the eyes. Eyeliner can be drawn above upper lashes or below lower lashes or both. Therefore, the product sold by the dealer is nothing but eyeliner and not a kajal.

8. There is a specific entry for eyeliner under Entry 20 of Part C of the First Schedule which reads as follows:

“Cosmetics and toilet articles, that is to say, talcum powder, prickly heat powder, similar medicated body powder and forms, ramachom oil, cinnamon oil, perfumes; scents, snow and cream, eau de colognes, beauty boxes, face packs, cleansing liquids, moisturizers, make-up articles, complexion rouge, bleaching agents, hair oil, hair dyes, hair sprayers, hair removers, hair creams, lipsticks, nail polishes and varnishes, polish removers, **eyeliners**, eye lashers and body deodorants”

9. The clarification, therefore, is that **eyeliners** are taxable at 14.5% as unclassified item under Entry 20 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

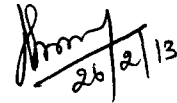
To

Tvl.L'Oreal India Private Limited,  
No.2, Numbal Village Road,  
Numbal,  
Chennai – 600 077.

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//

Handwritten signature and date: 26/2/13

Commercial Tax Officer.