

**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. B. Gnanasekar, M.A.,
Additional Commissioner (RP)**

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A.C.A.R 9/ 2012-13
D.Dis.Acts Cell II/13244/2012

Dated 25.07.2012

Ref: Application of Tvl.Anandha Traders, No.53, Subraya Thottam, NGGO Colony Main Road, Erode 638 009, dated 18.04.2012.

ORDER

Tvl. Anandha Traders, No.53, Subraya Thottam, NGGO Colony Main Road, Erode 638 009 (TIN:33833001688) have filed an application and sought clarification under Section 48-A of TNVAT Act, 2006, read with Rule 12-A of TNVAT Rules, 2007.

2. They have sought clarification on the following item in column 4 of Form 'VV':

"Casein".

3. The issue has been examined in detail with reference to the provisions of TNVAT Act and Rules and ruling is given.

4. The Tamil Nadu Value Added Tax (Second Amendment) Act, 2011 came into force on 27.09.2011, inserting a new section 48-A for the constitution of a State Level Authority for Clarification and Advance Ruling to clarify any point concerning the rate of tax.

5. The applicants have sought clarification on the rate of tax on
"Casein".

6. It is seen from the details furnished by the applicant that the product **Casein** is produced by precipitation from the skimmed milk with dilute sulphuric acid or lactic acid and it is produced in different grades like hydrochloric acid casein and lactic acid casein. The product finds its use in the manufacture of paints and casein glue and as a dressing and colour fixing medium in the paper and textile industries. The product casein thus has industrial application only. From the description of the product, it is seen that the product does not fit into any of the entries in the Schedules to the TNVAT Act, 2006.

7. Entry 69 of Part C of the First Schedule reads as follows:
"Any other goods, not specified in any of the Schedules".

8. There is no specific entry for "**Casein**" in any of the Schedules and hence it has to be considered as unclassified item only.

9. The ruling is therefore that **Casein** is taxable at 14.5% under Entry 69 of Part-C of the First Schedule to the TNVAT Act 2006.

Sd/- R. Chandramohan
Additional Commissioner (PR)

Sd/- B. Gnanasekar
Additional Commissioner (RP)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To
Tvl. Anandha Traders,
No.53, Subbraya Thottam,
NGGO Collony Main Road, Erode 638 009,
Copy to:

Assistant Commissioner (CT)
Brough Road Assessment Circle.
The Joint Commissioner (CS)

To host in Department Website

The Secretary to Government, Commercial Taxes and Registration
Department, Secretariat, 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 Joint Commissioner (CT), Salem Division, Salem
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 Deputy Commissioner (CT), Erode.
All Additional Commissioners, Deputy Commissioners, Assistant Commissioners,
Commercial Tax Officers in CCT 's Office
Personal Clerk to the CCT
Stock file / Acts Cell II / Spare-5

//forwarded by order//


30/7/12
Commercial Tax Officer