

**GOVERNMENT OF TAMILNADU  
COMMERCIAL TAXES DEPARTMENT**

**PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION AND  
ADVANCE RULING**

**ACAAR No.107/2015-2016**  
**Acts cell-II/38179/2017**

Dated:18.06.2018

- Present:**
1. Dr.T.V. Somanathan, I.A.S.,  
Additional Chief Secretary / Commissioner of Commercial Taxes.
  2. Thiru M. Parameswaran,  
Additional Commissioner, (Public Relations)(FAC)
  3. Dr. C. Palani,  
Additional Commissioner, (Revision Petitions)(FAC)

1	Name and address of the Applicant	:	Tvl. CPF (India) Private Limited, F2, I Floor, No.40, 2 <sup>nd</sup> Street, Sparton Nagar, Mugappair, Chennai-600 037.
2.	Registration Certificate No.	:	TIN : 33750861330 CST : 694054
3.	Assessment Circle	:	J.J. Nagar Assessment Circle
4.	Date of application	:	17.12.2015
5.	Date of receipt of application	:	21.12.2015
6.	Clarification sought for	:	Rate of tax on " <b>Chilled, Packed and Branded Chicken &amp; Frozen, Packed and Branded Chicken</b> "
7.	Date of Personal Hearing	:	--
8.	Represented by	:	--

**ORDER**

Tvl. CPF (India) Private Limited, F2, I Floor, No.40, 2<sup>nd</sup> Street, Sparton Nagar, Mugappair East, Chennai-600 037 (TIN 33750861330), registered dealers in the files of J.J. Nagar Assessment Circle have preferred application in Form 'VV' and sought clarification under Section 48-A (1) of the Tamil Nadu Value Added Tax Act, 2006 (TNVAT

Act,2006), read with Rule 12-A of the Tamil Nadu Value Added Tax Rules, 2007 (TNVAT Rules, 2007).

2. The applicant-dealers have sought for clarification for the rate of tax on "**Chilled, Packed and Branded Chicken & Frozen, Packed and Branded Chicken**". They have stated that their products are derived from live birds by removing skin, feathers and cutting into pieces and there is no addition of ingredients or marination etc.

3. The issue has been examined in detail with reference to the provisions of the TNVAT Act, 2006 and TNVAT Rules,2007 and the related entries in all the Schedules to the TNVAT Act, 2006. Section 48-A of the TNVAT Act, 2006 provides for clarification on any point concerned with rate of tax for commodities.

4.1. Entry 54 of Part-B of the Fourth Schedule to the TNVAT Act 2006, reads as under:

***"Meat, Fish including dry fish, prawn and other aquatic products (other than branded, processed and packed items), eggs, poultry and livestock (other than race horses)"***

4.2. As per the above entry, Branded, Processed and Packed Items of Meat Fish including Dry Fish, Prawn and Aquatic products, Eggs, Poultry & Livestock are taxable. The wording Branded, Processed and Packed means meat as mentioned above are if processed and Packed and sold in Brand Name alone will come under the taxable category. The Chilled meat are packed without any processing and hence Chilled, Packed and Branded meat or chicken are not taxable and will be covered under the entry 54 of Part B of Fourth Schedule to TNVAT Act, 2006.

4.3. The Meat, Poultry and Fish are marketed as

- (i) Fresh cut and dressed animal and poultry meat and fish.
- (ii) Cut, dressed, packed and chilled animal & poultry meat and fish-either branded or unbranded.
- (iii) Cut, Frozen, Packed animal & poultry meat and fish - either branded or unbranded.

The first item-Fresh cut and dressed animal & poultry meat and fish are exempted as per Entry 54 of Part B of Fourth Schedule to TNVAT Act, 2006.

The Second item- Cut, dressed, packed and chilled animal & poultry meat and fish-either branded or unbranded are done for sake of hygiene, it is put in packages and stored in refrigeration temperature of 0 °C to -4 °C. It will have shelf life of 1 to 2 days



only. Hence it is nothing but fresh animal & poultry meat and eligible for exemption.

The Third Category is Cut, Frozen, Packed animal & poultry meat and fish are done in well-organized factory, having facility of "blast freezer", which brings down the cooling temperature of meat to -18 °C, in order to keep the animal & poultry meat and fish without microbial contamination. This will then be packed, transported and stored in refrigeration temperature and it will have shelf life of 6 months to 12 months and hence it is taxable at 5%.

5. In view of the above, it is clarified that

(1) "**Chilled, Packed and Branded Chicken**" is exempted from tax as per Entry 54 of Part-B of the Fourth Schedule to the TNVAT Act, 2006.

(2) "**Frozen, Packed, Branded Chicken**" is taxable at 5% with effect from 12.07.2011 as per Entry 108 of Part B of the First Schedule to TNVAT Act, 2006.

Dated this the Eighteenth day of June 2018.

Sd/- M. Parameswaran,  
Additional Commissioner (PR)(FAC)

Sd/- C. Palani,  
Additional Commissioner (RP) (FAC)

Sd/- T.V. Somanathan,  
Additional Chief Secretary/  
Commissioner of Commercial Taxes

To

Tvl. CPF (India) Private Limited,  
F2, I Floor, No.40, 2<sup>nd</sup> Street,  
Sparton Nagar, Mugappair,  
Chennai-600 037.

Copy to:  
The Assistant Commissioner (ST),  
J.J. Nagar Assessment Circle.

The Joint Commissioner (ST),  
Chennai (South) Division.

✓ The Joint Commissioner (CS)

**To host in the Department Website**

The Principal Secretary to Government, Commercial Taxes & Registration Department, Chennai - 9.

All Joint Commissioners (ST) including Enforcement, LTU, MOU and ISIC.

All Deputy Commissioners (ST), 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 File 3/ Acts Cell-II /Spare - 5.

**//Forwarded / By Order//**

  
**State Tax Officer** 20/06/18