

**GOVERNMENT OF TAMILNADU  
COMMERCIAL TAXES DEPARTMENT**

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

**ACAAR No.127/2014-15**  
**Acts cell-II/3368/2014**

Dated:02.09.2015

- Present:**
1. Thiru. K.Rajaraman, I.A.S.,  
Principal Secretary / Commissioner of Commercial Taxes.
  2. Thiru. A. Sarvar Allam,  
Additional Commissioner (CT)(Public Relations)(FAC)
  3. Thiru. K.Mahalingam,  
Additional Commissioner (CT)(Revision Petition)

1	Name and address of the Applicant	:	Tvl. Currimbhoys Marketing Pvt Ltd., No.29, Evening Bazaar Road, Park Town, Chennai-3
2.	Registration Certificate No.	:	TIN.No.33780340569 CST.77491
3.	Assessment Circle	:	Evening Bazaar Assessment Circle.
4.	Date of application	:	04.02.2015
5.	Date of receipt of application	:	04.02.2015
6.	Clarification sought for	:	Rate of Tax on " <b>Vegetable Choppers</b> "
7.	Date of Personal Hearing	:	-----
8.	Represented by	:	Thiru. Imran , Authorized Representative

**ORDER**

1. Tvl. Currimbhoys Marketing Pvt Ltd., Chennai-3 (TIN. No.33780340569), registered dealers in the files of Evening Bazaar Assessment Circle, Chennai have preferred application in Form 'VV'

and sought clarification under Section 48-A (1) of the TNVAT Act, 2006, read with Rule 12-A of TNVAT Rules, 2007.

2. The applicant-dealers have sought for clarification on the rate of tax applicable on sale of "**Vegetable Choppers**".

3. This Committee examined the application in detail with reference to the Schedules and provisions of TNVAT Act, 2006 and Rules, 2007. Vegetable choppers would not fall under any specific entry of the Schedules given under TNVAT Act, 2006. Consequently, the goods would fall under the residuary Entry No.69 of Part-C of First Schedule to TNVAT Act, 2006.

4. In view of the above discussion, this Committee clarifies that 'vegetable choppers' dealt by the applicants would fall under Entry No.69 of Part-C of First Schedule to TNVAT Act, 2006, attracting levy of tax at 14.5%.

Dated this the Second day of September 2015

Sd/- A. Sarvar Allam,  
Additional Commissioner (PR) (FAC)

Sd/- K. Mahalingam,  
Additional Commissioner (RP)

Sd/- K. Rajaraman,  
Principal Secretary/  
Commissioner of Commercial Taxes

To  
Tvl.Currimbhoys Marketing Pvt Ltd.,  
No.29, Evening Bazaar Road,  
Park Town, Chennai-3.

Copy to:  
The Assistant Commissioner (CT)  
Evening Bazaar Assessment Circle, Chennai

The Joint Commissioner (CT),  
Chennai (North) 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 (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 File 3/ Acts Cell-II /Spare-5.

//Forwarded/By order//

  
Additional Commissioner (RP)