

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

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

ACAAR No.17/2015-16
Acts cell-II/13308/2015

Dated:19.08.2016

- Present:** 1.Dr.C.Chandramouli, I.A.S.,
Additional Chief Secretary / Commissioner of Commercial
Taxes.
- 2.Thiru. A.Sarvar Allam,
Additional Commissioner (CT), (Public Relations)(FAC)
- 3.Thiru. K. Mahalingam,
Additional Commissioner (CT), (Revision Petitions)

1	Name and address of the Applicant	: Tvl. Neithal Puratham Pvt. Ltd, 4/238 D, Chockalingam Nagar, Thirumullaivasal - 609113. Nagai District
2.	Registration Certificate No.	: TIN.No.33024002349 CST. 1086102
3.	Assessment Circle	: Sirgazhi Assessment Circle
4.	Date of application	: 23-04-2015
5.	Date of receipt of application	: 23-04-2015
6.	Clarification sought for	: Rate of Tax on " Processed and Packed Dried Sea Food "
7.	Date of Personal Hearing	: ---
8.	Represented by	: ---

ORDER

Tvl. Neithal Puratham Pvt. Ltd., Nagai. District.,(TIN.No. 33024002349), registered dealers in the files of Sirgazhi 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 Tamil Nadu Value Added Tax Rules, 2007 (TNVAT Rules, 2007).

2. The applicant-dealers have sought for clarification regarding rate of Tax on **"Processed and Packed Dried Sea Food"**.

3. The issue has been examined in detail with reference to the provisions of TNVAT Act, 2006 and Rules 2007 and the relative entries regarding the commodities classified under the First and Fourth Schedule to the TNVAT Act, 2006. Section 48-A of TNVAT Act, 2006 provides for clarification on any point concerned with rate of tax for commodities.

4. There is no specific entry for **"Processed and Packed Dried Sea Food"** in any of the schedules to the TNVAT Act, 2006. However there is a general entry with description "Processed meat, poultry and fish" under Entry-108 of Part-B of First Schedule to the TNVAT Act, 2006. The application filed by the applicant-dealers does not reveal that the "Processed and Packed Dried Sea Food" manufactured and sold by them are "branded" or "unbranded". Hence, the Processed and Packed Dried Sea Food when sold under "brand name" would be classifiable as a residuary item falling under Entry-69 of Part-C of First Schedule to the TNVAT Act, 2006 and are liable to tax at 14.5%. However, unbranded "Processed and Packed Dried Sea Food" are liable to tax at 5% as per Entry 108 of Part-B of First Schedule to the TNVAT Act, 2006.

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

- (i). **Branded "Processed and Packed Dried Sea Food" are liable to tax at 14.5% as a residuary item falling under Entry-69 of Part-C of First Schedule to the TNVAT Act, 2006;**

- (ii). **Unbranded "Processed and Packed Dried Sea Food" are liable to tax at 5% under Entry 108 of Part-B of First Schedule to the TNVAT Act, 2006.**

Dated this the Nineteenth day of August 2016.

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

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

Sd/- Dr.C. Chandramouli, I.A.S
Additional Chief Secretary/
Commissioner of Commercial Taxes

To
Tvl. Neithal Puratham Pvt. Ltd,
4/238 D, Chockalingam Nagar,
Thirumullaivasal - 609113.
Nagai District

Copy to:
The Assistant Commissioner (CT)
Sirgazhi Assessment Circle

The Joint Commissioner (CT),
Trichy 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//

K.S. Narayanan
Commercial Tax Officer