

**GOVERNMENT OF TAMILNADU  
COMMERCIAL TAXES DEPARTMENT**

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

**ACAAR No.53/2016-17**  
**(Acts Cell-II/33286/2016)**

Dated:02.06.2017



- 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. Gnanasekaran,  
Additional Commissioner (CT), (Revision Petitions)(FAC)

1	Name and address of the Applicant	:	Tvl Veto Company, 20, Erukkanchery High Road, Vyasapadi, Chennai- 600 039.
2.	Registration Certificate No.	:	TIN.No. 33731041858
3.	Assessment Circle	:	Sembium Assessment Circle
4.	Date of application	:	29.11.2016
5.	Date of receipt of application	:	30.11.2016
6.	Clarification sought for	:	Rate of tax on " <b>Oswal's Pachan Amla Packet</b> "
7.	Date of Personal Hearing	:	----
8.	Represented by	:	----

**ORDER**

Tvl. Veto Company, 20, Erukkanchery High Road, Vyasapadi, Chennai- 600 039. (TIN No. 33731041858), registered dealers in the files of Sembium 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) on the rate of tax applicable on "**Oswal's Pachan Amla Packet**"

2. The applicant-dealers have stated that the Oswal's Pachan Amla Packet consist of the following ingredients such as dry amla, carom, common salt, black pepper, black salt and ginger.

3.1. This committee considered the above application and the documents filed along with the application carefully and examined the issue with reference to the Schedules and provisions of TNVAT Act, 2006, Rules made thereunder and notifications issued under the Act.

3.2. The applicant dealer had sought for clarification regarding rate of tax on Oswal's Pachan Amla Packet. There is no specific entry for the above product in any of the schedules to the TNVAT Act, 2006. Hence the "**Oswal's Pachan Amla Packet**" is a residuary item under Entry-69 of Part-C of First Schedule to the TNVAT Act, 2006.

4. It is therefore clarified that "**Oswal's Pachan Amla Packet**" **dealt by the applicant-dealers is liable to VAT at 14.5% as a residuary item under Entry-69 of Part-C of First Schedule to the TNVAT Act, 2006.**

Dated this the Second day of June 2017.

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

Sd/- K. Gnanasekaran,  
Additional Commissioner (RP) (FAC)

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

To,  
Tvl Veto Company,  
20,Erukkanchery High Road,  
Vyasapadi,  
Chennai- 600 039.

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

The Joint Commissioner (CT),  
Chennai (Central) 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.

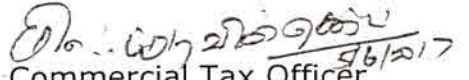
The Accountant General (Audit)-II, No.44

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//

  
Commercial Tax Officer  
26/2/17