

**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. K. Mahalingam, M.Sc.,  
Additional Commissioner (RP)**

**A.C.A.A.R 113/2012-13**  
**(Acts Cell-II/36513/2013)**

**Dated 06.12.2013**

**Sub:** Tamil Nadu Value Added Tax Act, 2006 – Clarification under  
Section 48-A – Clarification on "Coffee seeds" – Regarding.

- Ref:**
1. Proceedings of A.C.A.A.R. in 113/2012-13 dated  
30.09.2013.
  2. Letter received from Tvl. Eswar Coffee Curing Works,  
Theni, dated 02.12.2013

\* \* \* \* \*

The following errata is issued to the proceedings first cited.

**ERRATA :**

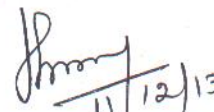
Para 8 of the proceedings first cited may be read as below in lieu of the existing para 8.

"The clarification is therefore is that Coffee seeds purchased from unregistered dealers / agriculturists are liable to purchase tax under Section 12 of TNVAT Act except as a direct result of sale or purchase in the course of inter-state trade or commerce and in the course of export out of the territory of India".

Sd/- R.Chandramohan                      Sd/- K. Mahalingam                      Sd/- K. Manivasan  
Additional Commissioner (PR)      Additional Commissioner(RP)      Commissioner of Commercial Taxes

To  
Tvl. Eswar Coffee Curing Works,  
16/15-4-14/2, Boothipuram Road, Theni – 625 531.  
Copy to  
The Assistant Commissioner (CT)  
Theni Assessment Circle  
The Joint Commissioner (CT), Madurai Division  
The Joint Commissioner (CS) **To host in the Department Website.**

//Forwarded by Order//

  
11/12/13  
Commercial Tax Officer