

**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. B. Gnanasekar, M.A.,
Additional Commissioner (RP)**

* * * * *

**A.C.A.A.R 44/ 2012-13
D.Dis.Acts Cell II/22863/2012**

Dated 25.10.2012

Ref: Application of Tvl Resolute Restaurants Private Limited, No.1A, Jhaver Plaza, 8th Floor, Nungambakkam High Road, Chennai 600 034, dated 03-07-2012.

Tvl Resolute Restaurants Private Limited, No.1A, Jhaver Plaza, 8th Floor, Nungambakkam High Road, Chennai 600 034, (TIN: 33531503397) have filed an application and sought clarification under Section 48-A of the TNVAT Act, 2006 read with Rule 12-A of the TNVAT Rules, 2007.

2. The clarification was sought on the following in column 4 of Form VV;

“Restaurants – branded finished food items”

3. It was also stated by the dealer that the brand name will be **“BBQ CHICKEN”**.

4. The issue has been examined in detail with reference to the provisions of the TNVAT Act and Rules and clarification is given as under:

5. Section 48-A of the TNVAT Act, 2006, provides for Clarification on any point concerning rate of tax.

6. The dealer has sought clarification on "branded finished food items".

7. There is no specific Entry for "Branded Finished Food Items" under any of the Schedules.

8. Entry 69 of Part C of the First Schedule reads as follows:
"Any other goods, not specified in any of the Schedules".

9. Branded finished food items fit into the description given under Entry 69 of Part C of the First Schedule to the Act.

10. The clarification, therefore, is that **branded finished food items** are unclassified items taxable at 14.5% under Entry 69 of Part C of the First Schedule to the TNVAT Act, 2006.

Sd/- R. Chandramohan
Additional Commissioner (PR)

Sd/- B. Gnanasekaran
Additional Commissioner (RP)

Sd/- Dr.K. Manivasan
Commissioner of Commercial Taxes

To
Tvl Resolute Restaurants Private Limited,
No.1A, Jhaver Plaza, 8th Floor,
Nungambakkam High Road,
Chennai 600 034

Copy to:

Assistant Commissioner (CT)
Valluvar Kottam Assessment Circle.
Joint Commissioner (CT)
Chennai (Central) Division
Joint Commissioner (CS)
To host in the Department Website
The Secretary to Government, Commercial Taxes & Registration Department,
Secretariat, 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 File3 / Act Cell II / Spare - 5.

// forwarded by order //


Commercial Tax Officer.