

**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 11/2013-14**  
**(Acts Cell-II/13137/2013)**

**Dated 02.12.2013**

Ref: Application of Tvl. Vijay Homes Foods (P) Limited,  
No.1/181-B, Trichy Thuraiyur Main Road, Peramangalam  
Village, Musiri Taluk, Trichy District, dated 23.04.2013

-----

Tvl. Vijay Homes Foods (P) Limited, No.1/181-B, Trichy Thuraiyur Main Road, Peramangalam Village, Musiri Taluk, Trichy District (TIN: 33683642213) 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 V V:  
**"Idly Wet Maavu (Batter) இட்லி மாவு, Dosai Wet Maavu (Batter) தோசை மாவு, Vadai Wet Maavu (Batter) வடை மாவு, Addai Wet Maavu (Batter) அடை மாவு sell in loose condition (without any container / Brand)"**

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

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

5. The dealer had sought clarification on **"Idly Wet Maavu (Batter) இட்லி மாவு, Dosai Wet Maavu (Batter) தோசை மாவு, Vadai Wet Maavu (Batter) வடை மாவு, Addai Wet Maavu (Batter) அடை மாவு sell in loose condition (without any container / Brand)"**.

6. The details furnished by the dealer in the application were examined. The dealer has sought clarification on Wet Idly maavu, Wet Dosai Mavu, Wet Vadai Maavu, Wet Adai Maavu packed and sold in pouches/containers. The items sold by the dealers are ready to use instant foods. There is a specific entry for ready to use instant foods under Entry 51 of Part B of the First Schedule.

7. Entry 51 of Part B of the First Schedule reads as follows:

"Foods and foods preparations and mixes including instance foods, coconut milk powder, pickles, sweets, cheese, confectionery, chocolates, toffees and savouries like chips and popcorn sold without a brand name other than those specified in the Fourth Schedule".

8. The products sold by the dealers as mentioned in the application fit into the description given under Entry 51 of Part B of the First Schedule, provided such goods are not branded.

9. The clarification therefore is that **"Idly Wet Maavu (Batter) இட்லி மாவு, Dosai Wet Maavu (Batter) தோசை மாவு, Vadai Wet Maavu (Batter) வடை மாவு, Addai Wet Maavu (Batter) அடை மாவு sell in loose condition (without any container / Brand)"** are taxable at 5% under Entry 51 of Part B of the First Schedule, provided such goods are not branded .

Sd/- R.Chandramohan  
Additional Commissioner (PR)

Sd/- K. Mahalingam  
Additional Commissioner(RP)

Sd/- K. Manivasan  
Commissioner of Commercial Taxes

To

Tvl. Vijay Homes Foods (P) Limited,  
No.1/181-B, Trichy Thuraiyur Main Road,  
Peramangalam Village, Musiri Taluk,  
Trichy District

Copy to:

The Assistant Commissioner (CT),  
Thuraiyur 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, and Enforcement.

All Head of Offices (Assessment).

The State Representative, Sales Tax Appellate Tribunal, (Main Bench), Chennai - 104.

The Addl. State Representative, (AB) Chennai, Madurai and Coimbatore.

The Director, CTSTI, Greams Road, Chennai - 6.

The Chief Executive Officer, Traders Welfare Board, Chennai - 5.

The Additional Commissioners, Joint Commissioners, Deputy Commissioners, Assistant Commissioners and Commercial Tax Officers in CCT's Office.

Personal Clerk to the CCT.

Stock File3 / Act Cell II / Spare - 5.

//Forwarded by Order//

  
4/12/13  
Commercial Tax Officer