

**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 18/2013-14**  
**(Acts Cell II/15603/2013)**

**Dated 02.12.2013**

Ref: Application of Tvl. B.N. Marlecha Silver Limited, 84, Wall tax Road, Chennai - 3 dated 22.05.2013

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Tvl. B.N. Marlecha Silver Limited, 84, Wall tax Road, Chennai - 3 (TIN: 33650381235) 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:

**"Wheat Grass Powder"**

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 **"Wheat Grass Powder"**.

6. The details furnished by the dealer in the application were examined. From the pamphlet enclosed it may be seen that Wheat Grass Powder is a complete food containing wheat grass as its ingredient. Due to its multi-functional nutrients, wheat grass has strong anti-oxidant properties. Wheat Grass also acts as an energizer owing to the presence of vitamins, minerals and all amino acids which are the building block of proteins and hence Wheat Grass Powder is meant for general health well being.

7. The issue has been examined with reference to the information furnished in the application and the provisions of Act and Rules. Clarification is sought on "Wheat Grass Powder". Wheat Grass Powder helps to strengthen the immune system, helps to increase the haemoglobin, helps to overcome skin disorders, helps combat blood and digestion disorders and effective in reducing weight or achieve weight loss. Therefore, simply because wheat grass powder

attempts to maintain a healthy life it cannot be considered as a complete food. It gives only nourishment to the body and serves as a nutrition supplement.

8. There is no Entry for the product sold by the dealer in any of the Schedules. Therefore, the product sold by the dealer is classified as residuary item only in the absence of any specific description about the product in any of the Schedules to the Act.

9. Entry 69 of Part-C of the First Schedule reads as below:

"Any other goods, not specified in any of the Schedules"

10. "Wheat Grass Powder" fit into the description given under Entry 69 of Part-C of the First Schedule.

11. The clarification therefore is that "**Wheat Grass Powder**" is taxable at 14.5% under Entry 69 of Part-C of the First Schedule to the TNVAT Act.

Sd/- R.Chandramohan  
Additional Commissioner (PR)

Sd/- K. Mahalingam  
Additional Commissioner(RP)

Sd/- K. Manivasan  
Commissioner of Commercial Taxes

To  
Tvl. B.N. Marlecha Silver Limited,  
84, Wall tax Road, Chennai - 3.

Copy to:  
The Assistant Commissioner (CT),  
Moore Market (North) Assessment Circle, Chennai  
The Joint Commissioner (CT),  
Chennai (North) 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