

**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 22/2013-14**  
**(Acts Cell II/16720/2013)**

**Dated 03.12.2013**

Ref: Application of Tvl. V R Catering Private Limited, 16A, Self Help Industrial Estate, Keel Kattalai, Chennai - 117 dated 30.05.2013

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Tvl. V R Catering Private Limited, 16A, Self Help Industrial Estate, Keel Kattalai, Chennai - 117 (TIN: 33630947532) 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:

**“Food and Drinks”**

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 **“Food and Drinks”**.

6. The details furnished by the dealer in the application were examined. It is seen from the letter accompanying Form 'VV' that the dealer provide sales and service for various corporates by establishing stall in the vendor premises and provide food, drinks and other items for human consumption to the employees of that corporates. It is also seen that they have established stall in the vendor premises whose unit is located in Special Economic Zone and accordingly sought clarification regarding levy of tax on the food sold in Special Economic Zone.

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 “Food and Drinks”. Food and Drinks sold by the dealers at the stalls

established in the vendor's premises located at Special Economic Zones are taxable at 2% as provided under Section 7(1) (b) of the TNVAT Act.

8. The clarification therefore is that **"Food and Drinks"** sold in the vendor's premises located at Special Economic Zones are taxable at 2% as provided under Section 7(1) (b) of the TNVAT Act.

Sd/- R.Chandramohan  
Additional Commissioner (PR)

Sd/- K. Mahalingam  
Additional Commissioner(RP)

Sd/- K. Manivasan  
Commissioner of Commercial Taxes

To  
Tvl. V R Catering Private Limited,  
16A, Self help Industrial Estate,  
Keel Kattalai, Chennai - 117.

Copy to:

The Assistant Commissioner (CT),  
Tambaram-II Assessment Circle, Chennai.  
The Joint Commissioner (CT),  
Chennai (South) 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//

  
6/12/13  
Commercial Tax Officer