

**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)**

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A.C.A.A.R 26/2012-13
D.Dis.Act Cell II/17151/2012

Dated 25.7.2012

Ref: Application of Tvl. Naga Ltd., No.1, Trichy
Road, Dindugal, Dated 21.05.2012.

ORDER

Tvl. Naga Ltd., No.1, Trichy Road, Dindugal, (TIN:33645260874) have filed an application and sought clarification under Section 48-A of TNVAT Act, 2006, read with rule 12-A of TNVAT Rules, 2006.

2. They have sought clarification on the following in column 4 of Form 'VV':

"Wheat broken and samba wheat broken".

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

4. The Tamil Nadu Value Added Tax (Second Amendment) Act, 2011 came into force on 27.09.2011, inserting a new section 48-A for the constitution of a State Level Authority for Clarification and Advance Ruling to clarify any point concerning the rate of tax.

5. The applicants have sought clarification on the rate of tax on
"Wheat broken and samba wheat broken".

6. Wheat broken and samba wheat broken are only products of wheat. There is specific entry for wheat products under Entry 149 of Part B of the First Schedule which reads as follows:

"Wheat flour, Atta, Maida, Rava(sooji)".

7. **Wheat broken and samba wheat broken** are only wheat products and fall under Entry 149 of Part B of the First Schedule.

8. Therefore, the clarification is that, **Wheat broken and samba wheat broken** are taxable at 5% under Entry 149 of Part-B of the First Schedule to the TNVAT Act, 2006.

Sd/- R. Chandramohan
Additional Commissioner (PR)

Sd/- B. Gnanasekar
Additional Commissioner(RP)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To

Tvl. Naga Ltd.,
No.1, Trichy Road,
Dindugal,

Copy to:

Assistant Commissioner (CT)
Dindugal Rural Assessment Circle.
The Joint Commissioner (CS)

To host in Department Website

The Secretary to Government, Commercial Taxes and 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 Joint Commissioner (CT), Madurai Division, Madurai

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 Deputy Commissioner (CT), Dindigul

All Additional Commissioners, Deputy Commissioners, Assistant Commissioners,
Commercial Tax Officers in CCT 's Office

Personal Clerk to the CCT

Stock file / Acts Cell II / Spare-5

//forwarded by order//


30/7/12
Commercial Tax Officer