

**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 28/ 2012/13
D.Dis.Acts Cell II/17193/2012**

Dated 23.07.2012

Ref: Application of Tvl.Thayar Dairy, No.30, Ranganathan
Street, T.Nagar, Chennai-17 dated 28-05-2012

ORDER

Tvl.Thayar Dairy, No.30, Ranganathan Street, T.Nagar, Chennai-17 (TIN: 331!42934) have filed an application and sought clarification under section 48-A of TNVAT Act, 2006, read with rule 12-A of TNVAT Rules, 2007.

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

" Butter "

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

4. The Tamil Nadu Value Added Tax (Second Amendment) Act, 2011 came into force on 27.09.2011, by 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 applicant sought clarification on the rate of tax on **"Butter"**

6. It is seen from the details furnished that the applicant is intended to sell butter in pouches. It is also seen that their name has been registered under Trade Marks Act, 1999 with trade mark No. 1291572 dated 21-06-2004 with a " logo" and description **"THAYAR**

DAIRY" . The butter intended to be sold by the applicant is therefore branded butter only.

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

8. There is no specific Entry for "Butter – Branded " sold by the applicant in any of the schedules. Branded butter is therefore considered as unclassified goods under Entry 69 of Part-C to First Schedule.

9. The ruling is therefore that Branded Butter sold by the applicant is taxable at 14.5% under Entry 69 of Part-C of First Schedule under TNVAT Act 2006.

Sd/- R.Chandramohan
Additional Commissioner (PR)

Sd/- B. Gnanasekar
Additional Commissioner(RP)

Sd/- K. Manivasan
Commissioner of Commercial Taxes

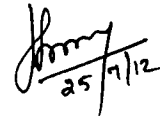
To
Tvl.Thayar Dairy,
No.30, Ranganathan Street,
T.Nagar, Chennai-17

Copy to:
The Assistant Commissioner (CT)
T. Nagar (South) 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
The Joint Commissioner (CT), Chennai (Central) Division, Chennai 6.
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), Zone-XI, Chennai
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//



Commercial Tax Officer.