

**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)**

* * * * *

A.C.A.A.R 31/ 2012-13
D.Dis Act Cell II/18357/2012

Dated 23.07.2012

Ref: Application of Tvl.Vijay Dairy and Farm Products
Private Limited, Trichy-Thuriayur Main Road,
Peramangalam Village, Musiri Taluk, Trichy
District – 621 006, Dated 30.05.2012

ORDER

Tvl.Vijay Dairy and Farm Products Private Limited, Trichy-Thuriayur Main Road, Peramangalam Village, Musiri Taluk, Trichy District – 621 006 (TIN: 33923640820) 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':

“Curd – branded and unbranded”.

3. The issue has been examined in detail with reference to the provisions of TNVAT Act and Rules and clarification 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 **“Curd – branded and unbranded”**.

6. Entry 21(i) of Part-B to Fourth Schedule reads as follows:
“Curd, Lassi, Butter milk and Separated milk”

7. It is seen from the above entry that exemption is given to butter milk whether branded or unbranded.

8. Therefore the clarification is that sale of "**Curd – branded or unbranded** " is exempted from tax as per entry 21(i) of Part B to Fourth 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.Vijay Dairy and Farm Products Private Limited,
Trichy-Thuriayur Main Road,
Peramangalam Village,
Musiri Taluk, Trichy
District – 621 006.

Copy to:

The Assistant Commissioner (CT)
Thuraiyur 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), Trichy Division, Trichy

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.

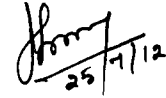
The Deputy Commissioner (CT), Karur

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.