

**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. Thiru. Hemant Kumar Sinha, I.A.S.,
Principal Secretary /
Commissioner of Commercial Taxes,
2. Thiru. R. Chandramohan, M.A.,
Additional Commissioner (PR)
3. Thiru. E. Rathinasamy, M.Sc., B.L.,
Additional Commissioner (RP) (FAC)

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A.C.A.A.R 41/ 2011-12
D.Dis.Acts Cell II/7405/2012

Dated 03.04.2012

Ref: Application of Tvl.M.R.T Oil Industries, 3/140A, K.Nagoor,
Kanjampatti Post, Pollachi-642 003 Dated Nil

ORDER

Tvl.M.R.T Oil Industries, 3/140A, K.Nagoor, Kanjampatti Post,
Pollachi-642 003 (TIN: 33392283742) 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 sought clarification on the following in column 4 of Form
VV:

**“ Coconut Copra, Oil Cake and Coconut
Shell Powder ”.**

3. The issue has been examined in detail with reference to
provisions of the 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 **“Coconut copra, Oil
Cake and Coconut Shell Powder”**. Note(2) to application for
clarification and Advance Ruling in Form VV specifies that separate
application should be filed for each goods. The appellant have however
sought clarification in respect of four commodities in a single
application which is not in accordance with statutory requirement.
Therefore, clarification is now issued only to **“coconut”** which is the
first commodity out of the commodities specified by the applicant in
the application Form VV.

6. Entry 77 of Part-B to Fourth Schedule reads as follows:

- "(i) tender coconut (ii) packaged tender coconut water
- (iii) dessicated coconut, coconut milk and coconut milk Powder

7. There is no mention about "coconut" in the said entry. However, as per notification No.II(1)/CTR/30(a-2)/2007 effective from 01-01-2007 coconut other than copra is exempted from tax.

8. The clarification is therefore that "**Coconut**" is exempted from tax by virtue of notification No.II(1)/CTR /30(a-2) /2007 effective from 01-01-2007 under TNVAT Act 2006.

Sd/- R.Chandramohan
Additional Commissioner (PR)

Sd/- E. Rathinasamy
Additional Commissioner(RP)(FAC)

Sd/- Hemant Kumar Sinha
Principal Secretary /
Commissioner of Commercial Taxes

To
Tvl. M.R.T. Oil Industries,
3/140A, K.Nagoor,
Kanjampatti Post, Pollachi-642 003

Copy to:

Assistant Commissioner (CT)
Pollachi Rural Assessment Circle.
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 and ISIC

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), Pollachi.

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

Personal Clerk to the Commissioner of Commercial Taxes,

Stock file / Acts Cell II / Spare-5

//forwarded by order//


08/05/2012
Commercial Tax Officer.