

**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. E. Rathinasamy, M.Sc., B.L.,
Additional Commissioner (RP) (FAC)**
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A.C.A.A.R 64/ 2012-13

Dated 11.02.2013

Ref: Application of Tvl.Kaaveri Grove India, No.3,
Second Main Road, CIT Colony, Mylapore,
Chennai 600 004, dated 27-09-2012.

Tvl.Kaaveri Grove India, No.3, Second Main Road, CIT Colony,
Mylapore, Chennai 600 004, (TIN: 33510701315) 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:

“Coffee decoction”.

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 has sought clarification on “Coffee decoction”.

6. The roasted coffee beans are powdered and used to make coffee decoction with a help of filter by adding coffee powder and hot water. The said coffee decoction is sold in open market in 100, 200, 500 ml. There is no specific entry for coffee decoction. However, the product coffee decoction falls within the purview of instant preparation of coffee decoction. There is a specific entry for instant tea and instant coffee under Entry 43 of Part C of First Schedule.

7. Entry 43 of Part C of the First Schedule reads as follows:

“Instant tea and instant coffee”

8. The instant coffee decoction fits into the description given under Entry 43 of Part C of the First Schedule.

9. The clarification, therefore, is that **Coffee decoction** is taxable at 14.5% under Entry 43 of Part C of the First Schedule to the TNVAT Act, 2006.

Sd/- R.Chandramohan
Additional Commissioner (PR)

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

Sd/- K. Manivasan
Commissioner of Commercial Taxes

To

Tvl.Kaaveri Grove India,
No.3, Second Main Road,
CIT Colony, Mylapore,
Chennai 600 004.

Copy to:

The Assistant Commissioner (CT)
Mylapore Assessment Circle,
Chennai

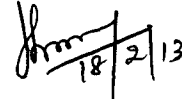
The Joint Commissioner (CT),
Chennai(East) Division.

The Joint Commissioner (CS)
To host in the Department Website

The Secretary to Government, Commercial Taxes & Registration
Department, 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 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 Additional Commissioners, Deputy Commissioners, Assistant
Commissioners,
Commercial Tax Officers in CCT's Office
Personal Clerk to the CCT.
Stock File3 / Act Cell II / Spare – 5.

//forwarded by order//



Commercial Tax Officer.