

**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 65/ 2012-13

Dated 14.02.2013

Ref: Application of Tvl. Convenio Foods
International Private Limited, 123/1A1,
Medavakkam Road, Mambakkam, Chennai -
600 048, dated 01-10-2012.

Tvl. Convenio Foods International Private Limited, 123/1A1,
Medavakkam Road, Mambakkam, Chennai - 600 048 (TIN:
33841602991) 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:

"Indian Breads- Chappathi, Paratha etc.,".

3. It was stated by the dealers that they are manufacturers of
various vegetarian foods mainly Indian flat breads like, chappathi,
paratha, poori, naan, roti etc.,. They had their brand "Convenio"
registered as early in 2007 and nearly 20 to 25% of their total business
comes in the form of retail products sold in their brand name "Convenio".
It was further stated that the products manufactured and sold by them
would fall under "Bread" and exempted from tax. It was further stated by
them that, they are not using any brand name in the products that are
sold for institutional segment and only in the case retail segments they
use the brand name.

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

5. Section 48-A of the TNVAT Act, 2006 provides for clarification on any point concerning rate of tax.

6. The dealer has sought clarification on "**Indian Breads - Chappathi, Paratha etc.,**".

7. Chappathi, Paratha, naan, poori etc., are ready to eat instant food items. "Convenio" is a registered brand name and the ready to eat instant food items are sold by the dealer under a registered brand name only. Hence ready to eat branded instant food items sold by the dealer are taxable at 14.5% under Entry 69 of Part C to First Schedule as unclassified item in the absence of specific entry for such items in the Schedules.

8. Entry 69 of Part C of the First Schedule reads as follows:

"Any other goods, not specified in any of the Schedules

9. **Indian Breads- Chappathi, Paratha etc.,** fits into the description given under Entry 69 of Part C of the First Schedule.

10. The clarification, therefore, is that ready to eat instant food items like **Chappathi, Paratha etc** sold with the brand name "Convenio" are taxable at 14.5% under Entry 69 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. Convenio Foods International Private Limited,
123/1A1, Medavakkam Road,
Mambakkam,
Chennai – 600 048

Copy to:

The Assistant Commissioner (CT)
Chenglepet Assessment Circle,
The Joint Commissioner (CT),
Chennai(South) 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.

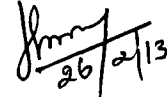
The Accountant General (Audit)-II, No.44, Greams Road, Chennai – 6.

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.