

**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 67/ 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.

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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:

**"Unbranded vegetarian foods like chappathi,  
paratha, rolls, cutlets etc".**

3. In the application filed the dealers have not filed any details as to  
the nature of activity. However, in the sample pouch enclosed along with  
the application it is seen that the pouch contains the inscription  
"Convenio". This is a registered brand name of the dealer. The pouches  
are intended for packing chappathi and paratha as there is a specific  
mention about the product in the pouches.

4. However, the same dealer while seeking clarification for Indian  
Breads like chappathi, paratha etc., in another application, 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.

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

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

7. The dealer has sought clarification on "**Unbranded vegetarian foods like chappathi, paratha, rolls, cutlets etc**".

8. **Vegetarian foods like chappathi, paratha, rolls, cutlets 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 Schedule. However, ready to eat instant foods, if sold without a brand name, are taxable at 5% under Entry 51 of Part B of the First Schedule.

9. The clarification, therefore, is that, **Vegetarian foods like chappathi, paratha, rolls, cutlets 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. However, ready to eat instant foods, if sold without a brand name, are taxable at 5% under Entry 51 of Part B of the First Schedule.

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.

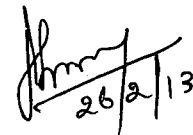
The Additional Commissioners, Deputy Commissioners, Assistant  
Commissioners,

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.