

Read: 1. Application dt.15/12/2006 from M/s. Uttara Foods & Feeds Pvt. Ltd.,holder of VAT TIN No. 2745036922 V, w.e.f. 1/4/2006.
 2. Written submission dt.11/9/2007 filed by M/s. Krishna Food Industries.
 3. Application dt. 4/1/2007 from M/s. Shrikrishna Food Industries, holder of VAT TIN No.27490003025 V.
 4. This office letter dt.9/10/2007 calling both the applicants' for hearing on 16/10/2007.

Heard: Shri S.G. Desai, Advocate & Smt. V.V. Deshpande, Advocate on behalf of both the applicants'.

PROCEEDINGS

(U/s 56(1)(e) and 56(2) of the Maharashtra Value Added Tax Act, 2002.)

NO.DDQ-11/2007/Adm-5/25/B-5
 NO.DDQ-11/2007/Adm-5/3/

Mumbai, dt. 30.11.2007

This is a set of two applications posing a similar question for determination. The question pertains to the rate of tax on certain products, details of which are reproduced follows:-

TABLE 1

<i>Sr.No.</i>	<i>Name of the applicant</i>	<i>Address of the applicant</i>	<i>Invoice No. & Date</i>	<i>Product put up for determination</i>
1.	M/s.Shrikrishna Food Industries	S-15, Parvati, Indl. Establishment, Pune-411009	1. 498 dt.21/12/06	Mutter Karanji
			2. 462 dt.11/11/06	Kothimbirvadi
2.	M/s.Uttara Foods & Feeds Pvt. Ltd.	Uttara House, 2, Wellesley Camp, Pune-411001	RA/0588 26/10/06	Biscuits sold under brands 1. Glucose 2. Milk and Honey 3. Mango Cream 4. Strawberry Cream.

The question put forth for determination by each of the applicants is as below:-

A) M/s. Shrikrishna Food Industries

The applicant seeks determination on whether 'Mutter karanji' and "Kothimbirvadi" would be covered by the schedule entry C-94 as an item of 'Farsan'

under the MVAT Act, 2002 or alternatively, whether they would be covered by schedule entry C-107(11)(f) of the MVAT Act?

B) M/s. Uttara Foods & Feeds Pvt. Ltd.

The applicant has sought determination as to whether the product 'biscuits' would be covered by the schedule entry C-107(11)(f) of the MVAT Act, 2002?

02. FACTS OF THE CASE AND CONTENTIONS OF THE APPLICANTS'

A) Shrikrishna Food Industries

The applicant is duly registered under the MVAT Act, 2002 and is a manufacturer of edible snacks such as farsan, bhakar vadi, kothimbirvadi, mutter karanji etc. The applicant sells these products to retailers and wholesalers and pays taxes on these items as under :-.

TABLE 2

<i>Sr.No.</i>	<i>Commodity</i>	<i>Schedule entry</i>	<i>Rate of tax</i>
1.	Kothimbirvadi	E-1	12.5%
2.	Mutter karanji	E-1	12.5%

The applicant believes that the commodities specified in the above table are covered by the schedule entry C-107(11)(f) of the MVAT Act, and are liable to tax @ 4%. According to the applicant, after the amendment to the schedule entry C-107(11), they came to know that a clarification has been issued to M/s. Monginis Pvt. Ltd stating therein that the products cakes, pastries, paneer finger rolls, pan pizza,, veg burger are covered by the schedule entry C-107(11)(f) of the MVAT Act, thereby liable to tax @ 4%. Therefore, in order to have a clear opinion of the rate to tax to be paid by them , they have submitted the question for determination.

The applicant has also submitted that, if the commodities in question are held as covered by the schedule entry C-107(11)(f) then their liability under the Act should not be affected by the determination order for the sales effected prior to the determination order.

In the written submission dt.11/9/2007, the applicant has made certain arguments in favour of his contention that the products 'Mutter karanji' and "Kothimbirvadi' are 'food stuffs' covered by the scope of the schedule entry C-107(11)(f).

The contention of the applicant in the written submission is reproduced below :-

- The word 'foodstuff' as appearing in the schedule entry C-107(11)(f) is qualified by two words 'ready' and 'serve'. The word 'ready' contemplates food which can be consumed directly without further process of cooking. However, the word 'serve' is to be distinguished from the word 'sale'. The exclusion is not to food ready for sale but food ready for service. The food items which are ready and served in hotels are excluded from the entry and not those items which are ready for sale. The explanation only further clarifies the meaning. The items 'Mutter karanji' and "Kothimbirvadi' are covered by the word 'food stuffs'. The applicant holds a factory licence for manufacturing and does not require registration under the Shops and Establishment Act. The copy of the licence is attached with the application.

B) M/s. Uttara Foods & Feeds Pvt. Ltd.

The applicant is a manufacturer of edibles such as biscuits at Rajnandgaon. The applicant sells the products to distributors and wholesalers and pays taxes as under:-.

TABLE 3

<i>Sr.No.</i>	<i>Commodity</i>	<i>Schedule entry</i>	<i>Rate of tax</i>
1.	Biscuits	E-1	12.5%

The applicant is of the belief that the product in the aforesaid table is covered by the schedule entry C-107(11)(f) of the MVAT Act, 2002. The applicant has stated that the intimation given to M/s. Monginis Foods Pvt. Ltd. that the products cakes, pastries, paneer finger rolls are covered by the schedule entry C-107(11)(f) came to their notice and hence the application is preferred by them. The applicant has also submitted that, if the commodity in question is held as covered by schedule entry C-107(11)(f) then their liability under the Act should not be affected by the determination order for the sales effected prior to the determination order.

03. HEARING

The case was fixed for hearing on 16/10/2007. Smt. V.V. Deshpande, Advocate

and Shri S.G. Desai, Advocate, attended on behalf of both the applicants.

A) Shrikrishna Food Industries

Smt. Deshpande stated that the matter in the case of M/s. Shrikrishna Food Industries pertains to determination of the rate of tax on 'Mutter karanji' and 'Kothimbirvadi'. She argued that the 'Mutter karanji' comes under the schedule entry C-94 which is the schedule entry for farsan. She stated that the contention regarding 'Farsan' is made for the first time and it is not included in the written submission. As per her argument, 'Mutter karanji' is called as 'ghugras' in Gujarat State and the same is included in the list of notified items for the schedule entry for 'Farsan'. It, therefore, would be a farsan item taxable @ 4%. The alternative contention is that, the product would be covered by the schedule entry C-107(11)(f) being 'food stuffs'. The items 'Mutter Karanji' and 'Kothimbirvadi' are both manufactured by Shrikrishna Food Industries and they are not served in a hotel or in a eating house and therefore they are not 'ready to serve food'.

Smt. Deshpande also submitted a written submission in the case of M/s. Shrikrishna Food Industries. As per the written submission the items are 'food stuffs' sold in the market and not sold for consumption and therefore covered by the schedule entry C-107(11)(f). In support of the above contention, the applicant has relied on the following judgments/determination orders:

- 1 Determination order in the case of M/s Fritolay (DDQ 11-2002/Adm/74-75/B-7, dt.29/1/2004) in which it was held that 'Masala kurkure' are edible food covered by the schedule entry for 'foodstuffs'. The applicant argued that the decision in the case of M/s. Parampara Food Products did not consider the aforesaid DDQ and therefore the decision rendered in M/s. Parampara Foods Products is distinguishable and not applicable to their case.
- 2 MSTT judgement in the case of M/s. Chitale Bandhu, S.A. No.442 of 1990 dt. 20/9/1991 in which sales of 'Farsan' were held as covered by the schedule entry C-II-27 which was the then entry for 'food stuff and food provisions'.
- 3 MSTT judgement in the case of M/s.Narang Hotel Pvt. Ltd., S.A. No.635 of 1995 dt. 27.04.2007 wherein it was held that sales of food to the flight kitchen are 'food stuffs and food provisions' and are not covered by the residuary entry.

B) M/s. Uttara Foods & Feeds Pvt.Ltd.

While arguing on behalf of M/s. Uttara Foods & Feeds Pvt Ltd, Smt. V.V. Deshpande stated that, the product would be covered by the schedule entry C-107(11)(f) being 'ready to eat food'. The applicant has also given a written submission in the case of M/s. Uttara Foods & Feeds Pvt. Ltd. in which it is stated, that arguments made in M/s Shrikrishna Food Industries will be applicable to the case of M/s Uttara Foods & Feeds Pvt.Ltd. The applicant has also referred to the MSTT decision in the case of M/s.Narang Hotel Pvt. Ltd., S.A. No.635 of 1995 wherein it was held that sales of food to the flight kitchen are 'food stuffs and food provisions' and are not covered by the residuary entry.

04. OBSERVATIONS

I have gone through all the facts of both the cases. I would first deal with the issue put forth by M/s Shrikrishna Industries as described at Sr. no 1 in Table 1 of the order.. The schedule entry for consideration before me is as follows :-

TABLE 4

C - 107 (11) (f)	Food stuffs and food provisions of all kinds including raw, semi-cooked or semi-processed foods, ready to mix and ready to cook preparations excluding ready to serve foods, <i>Explanation.</i> — The items referred to in clause (a) to (f) will not be covered by the scope of this entry when those are served for consumption.	01.02.2006 to till date
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A) M/S SHRIKRISHNA FOOD INDUSTRIES

The issue regarding the taxability of 'ready-to eat foods' has been dealt with in the DDQ in the case of M/s Parampara Food Products (No.DDQ-11-2005/Adm-5/76/B- 3 Mumbai, dt. 31/05/2007) and a subsequent DDQ in the case of M/s Monginis Foods Pvt. Ltd and M/s Delicia Foods (No-DDQ-11-2007/Adm-2/25/B- 1 and No-DDQ-11-2007/Adm-2/26/B- 1 dt 6.11.07). As has been decided in the said orders, all 'ready-to-eat foods' would not be covered by the schedule entry C-107(11)(f) due to the category of

'ready to serve' foods being excluded from the main entry. I have also seen the sample of the product and it is observed by me that 'Mutter Karanji and Kothimbir wadi' are also sold in 'ready-to-eat' form and, in such a contingency, the DDQ in the case of M/s Parampara Food Products (cited supra) becomes applicable. However, in the course of the hearing, the advocate arguing on behalf of M/s Shrikrishna Food Industries canvassed the proposition that 'Mutter karanji' would be an item of 'Farsan' as it is nothing but 'ghugras' as it is called in Gujarati. 'Ghugras' are covered at item no. 18 of the notification issued for the purpose of the schedule entry C-94. I therefore will have to examine the issue in light of the aforesaid proposition.

The schedule entry C-94 along with the notification No. VAT-1505/CR-165/taxation-1 dt. 1.6.05 is reproduced below :

C-94	<i>Sweetmeats and Farsan</i>	4%	1.4.2005 to 30.4.05
C-94	(a) (b) <i>Varieties of Farsan as may be notified from time to time by the State Government in the Official Gazette, except when served for consumption</i> ".	4%	1.5.2005 till date

Sr.No.	Commodity	Schedule entry	Rate of tax
18.	Samosa, Kachori, Patties and Ghugras	C-94	4%

1) CLASSIFICATION OF 'MUTTER KARANJI'

Prior to 1.5.05 the entry which plainly read as 'Sweetmeats and Farsan' was a stand-alone entry and it did not bear a notification. However, w.e.f 1.5.05 the entry was amended with respect to 'farsan' and the scope of the entry was restricted to only the items included in the notification issued for its purpose. Further, the notification was issued w.e.f 1.6.05. In short, for a period of two months i.e from 1.4.05 to 31.5.05 no list of

items were notified as 'farsan' and therefore the question whether 'Mutter Karanji' is 'farsan' or not becomes interpretative and not referential.

- o **Whether 'farsan' from 1.4.05 to 31.5.05:** 'Farsan' as it is understood in common parlance is something which is eaten as a light snack and is made of gram flour. Ordinarily, dalmoth, papdi, shev, or a mixture of shev, papdi. Dalmoth is referred to as 'Farsan'. 'Mutter Karanji' is not "farsan' in the ordinary sense of the term. Therefore, it would not be 'Farsan' for the period 1.4.05 to 31.5.05 .
- o **Whether 'farsan' from 1.6.05 onwards :** As mentioned earlier, a list of items were notified as 'Farsan from 1.6.05. The applicant has contended that it would be covered by the term 'Ghugras' which is listed at no.18. The products listed at no 18. belong to the category of 'dumplings'. In all these products, there is a inner filling of vegetables and spices and an outer covering of flour of rice or maida. . There are various varieties of these dumplings with different fillings amongst which the varieties specifically included in 'farsan' are Samosa, Kachori, Patties and Ghugras. The applicant describes his product as 'Mutter Karanji'. And 'Mutter Karanji' is not included in the notification. What is included are those products which are known as Samosa, Kachori, Patties and Ghugras in common parlance. Thus, the things being what they are, 'Mutter Karanji' is not covered by the schedule entry C-94. A plain reading suffices and any interpretation as to whether 'Mutter Karanji' is 'Ghugras' or not is unwarranted. If there was any intention of including 'Mutter Karanji' in the notification for "Farsan' it would have been specifically included. Notifications are not amenable to liberal interpretation and keeping this principle in mind , I hold that 'Mutter Karanji' will not come in schedule entry C-94 .

The alternative contention is that it will be 'Foodstuffs and food provisions' covered by schedule entry C-107(11)(f). I shall deal with the issue later while dealing with the classification of " Kothimbirwadi'.

2) CLASSIFICATION OF 'KOTHIMBIRWADI'

As for 'Kothimbirwadi', it would not come in the schedule entry for 'Farsan' as there is no item in the notified list which would cover the product. The applicant has also not put forth any claim for coverage under "farsan'. The contention of the applicant, however, is that the product would be covered by the schedule entry C-107(11)(f) being covered by the expression 'foodstuff and food provisions.'"

The scope, or rather the restrictive aspect of the schedule entry C-107 (11)(f) has been explained by me in the determination order in the case of M/s Monginis Foods Pvt Ltd and M/s Delicia Foods (cited supra) wherein it was held by me that 'Cakes ,Pastries and snacks like Paneer rolls, Burgers etc' which are 'ready-to-eat ' foods would not come under the said entry as 'ready-to-serve' foods are excluded from it. The same principles would apply in the present case as the products are ' ready-to-serve 'foods and nothing more needs to be done on them to make them palatable. The schedule entry C-107(11)(f) covers 'foodstuffs and food provisions' and is a wide entry including raw, semi-cooked or semi-processed foods, ready to mix and ready to cook preparations. But this entry comes with two exclusion clauses.

- The first exclusion clause provided in the main entry which excludes 'ready-to-serve' food from it.
- The Explanation provided to the schedule entry which explicitly excludes 'food served for consumption' from the scope of the schedule entry.

The schedule entry for foodstuffs and food provisions under the BST carried only one exclusion through which 'ready-to-serve' food was excluded from the entry. However, under VAT the schedule entry for foodstuffs and food provisions excludes two categories—'ready-to-serve' food and 'food served for consumption.'.The Explanation through which 'food served for consumption' is excluded is made applicable to the sub-clauses (a) to (f) of sub-entry (11) of entry C-107 and is very plain in its meaning. *The Legislature through the Explanation has excluded all the items specified in the sub-entries if they are served in hotels, eating houses, restaurants and similar entities.* This interpretation is unambiguous and there cannot be two opinions about it. Now, there is also an exclusion to 'ready-to-serve' food provided in the main entry. The Explanation already excludes the items ' food served for consumption in a hotel etc and therefore the

only logical construction that can be placed on 'ready-to-serve' food is that it implies food which is 'ready-to-eat'. One of the prime principles of interpretation is that one should give meaning to each and every word in a statute- nothing is redundant in a statute. The two exclusions provided in the entry carry a meaning and a purpose. Both the exclusions i.e exclusion to 'ready to serve food' from the main entry and the exclusion provided in the Explanation render themselves to construction and they imply the following:

Thus,

- The exclusion of 'Ready to serve foods in the main entry' excludes food ready to eat in any place.
- The exclusion of 'Food served for consumption' as given in the explanation excludes food served in a hotels, restaurants, eating houses, refreshment rooms, boarding establishments and other similar entities.

Both 'Mutter Karanji and 'Kothimbir wadi' are food products which are ready for consumption. They are not in raw or unfinished form. The schedule entry C-107(11)(f) specifically excludes the category of 'ready to serve foods' i.e food which is ready-to eat. Here, the allusion to ready-to-serve foods should be construed as food which is ready to eat where nothing more needs to be done to make it ready for the table. Such foods are specifically excluded from the purview of schedule entry C-107(11)(f). Also, the products which are specifically mentioned under the entry are Raw foods, Semi-cooked foods, Semi-processed foods, Ready-to-mix foods and Ready-to cook foods which all belong to the specific category of 'foods which are not ready-to-eat'.

This observation is corroborated by the fact that the entry specifically excludes ready-to-serve foods. The specie of 'ready-to-eat foods' or 'ready -to-serve' foods do not belong to the genus of 'raw, semi-processed, semi-cooked foods'. The product sold by the applicant is 'Kothimbirwadi' and 'Mutter Karanji'. They are ready to eat products. They are not 'raw, semi-processed, semi-cooked, ready-to-mix or ready-to-cook foods'. It is a 'ready-to-serve food' and therefore, it would not come under the schedule entry C-107(11)(f).

The Advocate has argued that the expression 'ready-to-serve' in the entry necessarily refers to 'food served in a hotel.' However, it has already been enunciated

earlier that the Explanation excludes food served in a hotel, restaurant and similar entities. The exclusion to 'ready-to-serve' food in the main entry excludes 'ready-to-eat' food. There is no distinction between ready-to-eat foods and ready-to-serve foods. Food is not necessarily served only in a hotel. Food is also 'served' in a home. The word 'serve' means to 'set food before'. The food can be set before a person in a home as well as in a hotel.

Thus, the expression 'ready -to serve 'foods implies 'ready-to-eat' foods. The food served in the hotel is excluded from the schedule entry through the Explanation provided to the schedule entry . Both the exclusions i.e exclusion to 'ready to serve food' from the main entry and the exclusion provided in the Explanation render themselves to construction and are to be construed as follows :

Thus,

- The exclusion of 'Ready to serve foods in the main entry' excludes food ready to eat in any place.
- The exclusion of 'Food served for consumption' as given in the explanation excludes food served in hotels, restaurants, eating houses, refreshment rooms, boarding establishments and other similar entities.

In the DDQ in the case of M/s. Parampara Food Products (cited supra), it was observed that, the Explanation to the schedule entry C-107(11) is not applicable to the clause (f). This observation was apparently made under the impression that the schedule entry C-107 (11)(f) does not include any 'ready-to-eat' foods. A look at the schedule entry shows that, there are two exclusion clauses: the exclusion of 'ready-to-serve' foods in the main entry and the exclusion of 'food served for consumption' vide the Explanation. The presence of two exclusion clauses has to be explained as they both occur with a purpose. The exclusion clause in the main entry excludes 'ready-to-eat 'foods which is a tautology for 'ready-to-serve' foods as they both imply the same. As mentioned earlier, the 'ready-to-serve' foods excluded from the main entry excluded those foods which are ready and served in any other place than a hotel i.e a shop etc. The Explanation to the schedule entry C-107 (11)(f) excludes the ready foods which are served in a hotel, restaurant, eating house etc.

06. JUDGEMENTS

The applicant has referred to certain judgments in support of his contention.

- (i) **DDQ in case of Frito-Lay (DDQ-11-2002/Adm-5/74&75/B-7 dt 29.1.2004).**
- (ii) **MSTT decision in case of Chitale Bandhu v. State of Mah. [5 MTJ 318 SA No. 442 of 1990 dt. 20/9/1991.**
- (iii) **M/s.Narang Hotel Pvt. Ltd., S.A. No.635 of 1995 dt. 27.04.2007.**

The judgement cited at no (ii) has been dealt with in the DDQ in the case of M/s. Parampara Food Products (cited supra) and I do not deem it necessary to deal with it again. The DDQ's cited at (i) had to decide whether 'Kurkure' is covered by the notification provided for the schedule entry for 'farsan'. The Commissioner held in the aforesaid case that, the product is not an item of 'Farsan', but would be covered by the then schedule entry for 'Foodstuffs and Food provisions'. This schedule entry also carried an exclusion clause for 'ready-to-serve' foods. The Advocate by relying upon this determination order, intends to prove that irrespective of the exclusion clause, the Commissioner had deemed it fit to hold 'a ready-to-eat' food like 'Kurkura' in the schedule entry for 'Foodstuffs'. However, it may be noted that there is a significant difference between the then schedule entry for 'foodstuffs' (C-II-27) and the present VAT schedule entry C-107(11)(f). In schedule entry C-II-27, the exclusion clause for 'ready-to-serve' foods has to be necessarily interpreted as 'food ready-to-serve' in a hotel. The then schedule entry for 'foodstuffs and food provisions' which was schedule entry C-II-27 was amended w.e.f 1.4.84 and the 'ready-to-serve' foods were specifically excluded from it. This was done because of the simultaneous amendment to entry 22 of Schedule C Part II dealing with food and non-alcoholic drinks served for consumption in an eating house and further ready -to- serve food was brought to taxation at last stage with effect from 1.4.84 by issue of notification under section 8A of the BST Act 1959. Under the BST Act, there were two separate entries: one for food provisions/foodstuffs and the other for food served in a hotel. Thus, the restricted meaning attributed to 'ready-to-serve' foods in these orders was mainly because of the context in which the words 'ready-to-serve' were introduced in schedule entry C-II-27. This interpretation is no longer applicable as the scope of schedule entry C-107(11)(f) is very clear now. *Unlike the then schedule entry C-*

II-27 which has only one exclusion clause ,the schedule entry C-107(11)(f) has two exclusion clauses now, which is the exclusion provided in the main entry and the exclusion provided through the Explanation. As mentioned earlier, the exclusion clause provided in the main entry excludes 'ready-to-eat' foods and the exclusion provided through the explanation excludes the 'food served for consumption in a hotel.' The exclusion provided through the explanation is analogous to the exclusion provided in the old entry C-II-27 and is interpreted accordingly. And the exclusion provided in the main entry excludes the 'ready-to-eat' foods which are excluded, notwithstanding the place of service.

In the MSTT judgement in the case of M/s Narang Hotels (cited supra), the question was regarding the classification of foodstuff sold to the flight kitchen. The appellant had contended that such sales are covered by the schedule entry C-II-27 being sale of 'foodstuffs'. It was the view of the department that, such sales would be taxed under the residual entry as they are neither 'hotel' sales nor are they covered by the schedule entry C-II-27 which was the then schedule entry for 'foodstuffs and food provisions...' The MSTT held that the sales are covered by the schedule entry C-II-27 being sale of 'Foodstuffs and Food provisions'. As for the present case, I do agree that the 'Mutter Karanji' and 'Kothimbirwadi' are not served directly in a hotel etc to customers. But the applicant and their representatives are disregarding a major aspect that the schedule entries under consideration are not *pari materia*. In all the judgements cited the implication of 'ready-to-serve' food was 'food served in a hotel' because the exclusion clause 'ready-to-serve' itself was brought in the entry for 'foodstuffs' so as to be in consonance with the 'food served in hotel' being taxed at the last stage. Such is not the case now. The exclusion to 'ready-to-serve' food is separately provided through the Explanation. Thus, as said earlier, there are two exclusion clauses which are to be interpreted accordingly.

B)M/S UTTARA FOODS AND FEEDS LIMITED

The issue in this case pertains to the classification of 'biscuits'. 'Biscuits' are also 'ready-to-eat' products . Therefore, they will also be excluded from the scope of schedule entry C-107(11)(f). The grounds and reasons for the aforesaid conclusion are

the same as those delineated by me in the abovementioned case of M/s Shrikrishna Food Industries. I therefore do not consider it necessary to replicate them. The judgements cited by the applicants are also considered by me in the earlier paragraphs.

7. PRAYER FOR PROSPECTIVE EFFECT U/S 56(2)

a. M/S SHRIKRISHNA FOOD INDUSTRIES

In the application, the applicant has prayed that in case the products are held as covered by schedule entry C-107(11)(f), the liability of the applicant prior of the order shall not be affected. The applicant has collected tax @ 12.5% on both the products i.e “Mutter Karanji” and ‘Kothimbirwadi.’ As the applicant has collected tax @ 12.5% and as per the present determination order the tax to be paid by the applicant should be 12.5% under schedule entry E-1, I see no grounds to evoke the provisions of section 56(2) of the MVAT Act,2002.

b. M/S UTTARA FOODS AND FEEDS LIMITED

In the present case, the applicant had prayed that if the commodity in question is held as covered by schedule entry C-107(11)(f) then their liability under the Act should not be affected by the determination order for the sales effected prior to the determination order. The applicant has collected tax @ 12.5% and the rate of tax is also determined @12.5% , which implies that there is no rationale in applying the provisions of section 56(2) of the MVAT Act,2002.

08. In the context of the deliberations held hereinabove, I pass an order as follows:-

ORDER

(Under section 56(1) (e) and 56 (2) (of the Maharashtra Value Added Tax Act, 2002)

NO.DDQ-11/2007/Adm-5/25/B-05

Mumbai, dt. 30.11.2007

a) The question posed for determination is answered as follows:-

<i>Name of the applicant</i>	<i>Name of the product</i>	<i>Invoice No. & Date</i>	<i>Schedule entry</i>	<i>Rate of tax</i>	<i>Period</i>
M/s. Shrikrishna Food Industries	Mutter Karanji	No. 498 dt. 21/12/06	E-1	12.5%	1.4.05 to date

<i>Name of the applicant</i>	<i>Name of the product</i>	<i>Invoice No. & Date</i>	<i>Schedule entry</i>	<i>Rate of tax</i>	<i>Period</i>
	Kothimbirvadi	2. 462 dt.11/11/06	E-1	12.5%	1.4.05 till date
M/s.Uttara Foods & Feeds Pvt. Ltd	Biscuits sold under brands 1. Glucose 2. Milk and Honey 3. Mango Cream 4. Strawberry Cream.	No. RA/0588 dt. 26/10/06	E-1	12.5%	1.4.05 till date

SANJAY BHATIA
Commissioner of Sales Tax,
Maharashtra State, Mumbai.