

Circular No.25 /2014
Act Cell-III/32692/2013

Office of the Principal Secretary/
Commissioner of Commercial Taxes,
Chepauk, Chennai – 600 005.

Dated: 30.05.2014

CIRCULAR

Sub: TNVAT Act, 2006 – Zero rate sale – Eligibility
criteria – Revised instructions issued –
Regarding.

Ref: The Commissioner of Commercial Taxes,
Chennai-5 Circular No.9/2013, dated
24.07.2013.

In continuation of the Circular cited, it is further clarified that the works contract executed for a Developer or Co-developer of a SEZ for its authorized operations is exempted from levy of sales tax as per G.O.Ms.No.193, CT & R (B2) dated 30.12.2006 read with Section 88 (3) (i) of the TNVAT Act, 2006.

Sd/- K. Rajaraman,
Principal Secretary/
Commissioner of Commercial Taxes

To

1. All the Joint Commissioners (CT) (Territorial including LTU, Enforcement, ISIC & MoU Cell)
2. All Deputy Commissioners (Territorial, Enforcement & MoU Cell)
3. All the Head of the Assessment Circles.
4. All Checkpost Officers.

Copy to

1. All the Additional Commissioners in the O/o the Commissioner of Commercial Taxes, Chepauk, Chennai – 5.
2. Joint Commissioner (Admn), O/o the Commissioner of Commercial Taxes, Chepauk, Chennai – 5.
3. All the Joint Commissioners (CT), Deputy Commissioners(CT) & Assistant Commissioners (CT) in the O/o the Commissioner of Commercial Taxes, Chepauk, Chennai – 5.
4. The Joint Commissioner (Computer Systems) Chennai – 6 for uploading in the intranet and internet websites.
5. The Director, Commercial Taxes Staff Training Institute, Chennai – 6.
6. PA to CCT
7. The Superintendent, 'Y' Section
8. Stock file / Spare 5 Copies

/Forwarded/By order/

Additional Commissioner (PR)