

COMMERCIAL TAXES DEPARTMENT

From

Thiru T.Jacob, IAS,
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai 5

To

Tvl. Avarna.com
62/3 28th Cross,
Indira Nagar, Adyar
Chennai 600 020

Lr. VAT Cell / 7395 / 2007 (VCC 432) dated 30.04.2007.

Sir,

Sub TNVAT Act, 2006 – Rate of tax clarification under
 TNVAT Act 2006 for certain commodities – Requested –
 Regarding.

Ref Lr. dated 15.02.2007 from Tvl. Avarna.com., Chennai-20.

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Tvl. Avarna.com, Chennai 20 have requested rate of tax clarification under the TNVAT Act 2006 for the following commodities.

- | Sl.
No. | Commodity |
|------------|--|
| 1. | Crystal Sriyantra and Crystal Maha Meru inside Crystal cube or Pyramid |
| 2. | Crystal beads stung in silver or silk thread |
| 3. | Handmade Havan Kund- made of brass |
| 4. | Crystal containing the laser etched figure of Saints |
| 5. | Handmade idols of Indian God and Goddesses made of brass or copper with or without silver / gold plating |
| 6. | Hand made fibre glass table top water fountain |

It is clarified that all the above commodities are taxable at 12.5% under Part 'C' of 1st Schedule to TNVAT 2006 with effect from 01.01.2007.

They are informed that the compounding tax of 0.5% under section 3 (4) is not admissible to them as they are effecting I sales of imported goods.

for Commissioner of Commercial Taxes

Copy to

The Secretary to Government,
Commercial Taxes and Registration Department, Chennai-9.