

## COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Sanofi Pasteur India Pvt. Ltd.,  
9 Jagannathan Road  
Numgambakkam  
Chennai 600 034

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**Lr.No VAT Cell / 422/ 2007 / VCC 61 dated 12.03.2007.**

Sir,

Sub TNVAT Act, 2006 – Tvl. Sanofi Pasteur India Pvt. Ltd.,  
Certain representation – Regarding.

Ref Dealer's letter dated 30.12.2006.

**-oOo-**

With reference to the letter cited above, Tvl. Sanofi Pasteur India Pvt. Ltd.,  
Chenna-34 are informed as follows on the points raised by them:-

**Point 1**

Medicines purchased from other States should be charged at 4% on the selling price only or on the sale consideration received from the customers.

**Point 2**

The stock transfer value may be decided by the petitioners as per the terms and conditions of the price of the products transferred. No clarification can be issued on this point.

**Point 3**

Free samples without any sale consideration is not liable to tax

**Point 4**

- as above –

**Point 5**

From 'F' for stock transfer and Form 'C' for inter-state sales can be issued as per the provisions of the CST Act and there is no change in CST Act after the introduction of TNVAT Act, 2006.

for Commissioner of Commercial Taxes

**Copy to**

The Secretary, Commercial Taxes and Registration Department, Chennai 9

The Joint Commissioner (CT), Chennai (North) Division

CEO/Traders Welfare Board, Chennai

All the Deputy Commissioners Territorial and Enforcement, ISIC, Computer Centre,

Deputy Commissioner (CT) (Legal), Madurai

Director/ CT S T Institute, Chennai

State Representative, Sales Tax Appellate Tribunal, Chennai,

Addl.State Representative, Sales Tax Appellate Tribunal, (AB), Madurai/Coimbatore