

**COMMERCIAL TAXES DEPARTMENT**

FROM

**Thiru T. Jacob, IAS,**  
Commissioner of Commercial Taxes  
Chepauk,  
CHENNAI-600 005.

TO

Deputy Chief Materials Manager,  
Combined Scrap Stores Depot,  
Southern Railway,  
Golden rock, Trichy 620004

**Ref :No. VAT CELL/ 7015/2007.VCC 1 dated 23.2.2007**

Sir,

Sub: TNVAT Act 2006 – Rate of tax on various scraps – Clarification  
under TNVAT Act 2006– clarification issued

Ref: Your letter No:05/CSSD/Sales/Sales tax, dt.6.2.2007

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With reference to your letter cited, the rate of tax under TNVAT Act 2006 on various scraps mentioned in your letter cited is as follows:

Sl No	Details	Rate of tax	Item No and Part No of I schedule
1	Condemned and unserviceable scrap coaches/Wagons and all other ferrous scraps	4%	112 and 122 of Part B
2	Non ferrous scraps	4%	122 (b) of Part B
3	Copper scrap, copper and stainless steel scraps	4%	122 (b) of Part B
4	Aluminium scrap	4%	122(a) of Part B
5	Bronze lead alloys	4%	122 (b) of Part B
6	Tin, Antimony scraps	4%	89(b) of Part B
7	Lead acid batteries scraps	4%	122(b) of Part B
8	Wooden scraps	12.5%	Part C
9	Plastic scraps	4%	102 of Part B
10	Rubber scraps	4%	119 of Part B
11	Scraps of electrical and electronical spares	4% 12.5%	(if sold to industries) 67 of Part B (If sold to others) Part C
12	Condemned /unserviceable motor Generator and machinery parts	4% 12.5%	(If sold to industries) 67 of Part B (If sold to others) Part C
13	Condemned/unserviceable transformer parts	4%	141 of Part B

for Commissioner of Commercial Taxes