## **COMMERCIAL TAXES DEPARTMENT**

From

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

Tvl.R.K.Pharmacy, No:423, Mint Street, Chennai 600 079

## Ref: Vat cell / 1422 / 07 (VCC No.2) Dated 27.2. 2007

Sir,

Sub	TNVAT Act 2006 - Rate of tax clarification under
	TNVAT Act 2006 for Pet bottles, plastic cap, plastic
	inner Plug, Glass Bottles and gelatin capsules requested
	– regarding.
Ref	Letter dated 08.01.2007 from Tvl.R.K.Pharmacy,
	423, Mint Street, Chennai 600 079
	-000-

Tvl.R.K. Pharmacy, No:423, Mint Street, Chennai 600079 have requested rate of tax clarification under the TNVAT Act 2006 for pet bottles, plastic cap, plastic inner plug and gelatin capsules.

The details furnished by the petitioners have been perused and the following clarification on rate of tax is issued.

Pet bottles, Plastic caps, Plastic inner plugs are taxable at 4% as packing materials vide entry No:94 of Part B to I schedule to TNVAT Act 2006, with effect from 01.01.2007

Gelatin capsules (Empty)

Sd/- G.Shanmugam, for Commissioner of Commercial Taxes

## Copy to

The Secretary, Commercial Taxes and Registration Department, Chennai 9 The Joint Commissioner (C T ), Chennai (North) Division/CEO/Traders Welfare Board, Chennai

All the Deputy Commissioners Territorial and Enforcement, IS I C, 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

The Accountant General, Audit, II, Chennai 18 , 361 Anna Salai, Chennai The Commercial Tax Officer, Assessment Circle

All Joint Commissioners/Deputy Commissioners,

Assistant Commissioners/Commercial Tax Officers in CCT's Office Personal Clerk to CCT/Stock file/Vat cell/Act cell/Bulletin/spare 10

/Forwarded by order/