

COMMERCIAL TAXES DEPARTMENT

From

**THIRU T. JACOB, I.A.S.,**  
Commissioner of Commercial Taxes,  
Chepauk, Chennai-5.

To

Tvl. S.P. Spinning Mills Private Ltd.,  
No.1/104, Cuddalore Main road,  
Karipatti – 636 106.  
Salem District.

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Lr. No. VAT Cell / 31565 /2007(VCC No.1061) dated 21.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Certain clarification regarding eligibility of input tax credit, etc. - Requested by Tvl. S.P. S[pinning Mills Pvt. Ltd., Karipatti, Salem District - Regarding.

Ref: Letter dated 30.5.2007 from Tvl. S.P. Spinning Mills Pvt. Ltd., Karipatti, Salem District.

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Tvl. S.P. Spinning Mills Pvt. Ltd., Karipatti, Salem District have requested clarification under the TNVAT Act, 2006 regarding eligibility of input tax credit and treatment of spares and accessories.

It is clarified as below:

- i) They are entitled for input tax credit proportionately. The procedure has been prescribed
- ii) They may avail input tax credit for spares and accessories in the month of purchase itself.

Sd./G. Shanmugam,  
For Commissioner of Commercial Taxes

// Forwarded // By Order //

COMMERCIAL TAX OFFICER (VAT)