

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Bharath Metal Products,  
No.282-A, M.T.H. Road,  
Villivakkam, Chennai – 600 049.

Lr. No. VAT Cell / 39608 /2007(VCC No.1063) dated 21.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under TNVAT Act for slotted angles, heavy duty pallet racks, etc. - Requested by Tvl. Bharath Metal Products, Chennai-49 - Regarding.

Ref: Letter dated 13.7.2007 from Tvl. Bharath Metal Products, Villivakkam, Chennai-49.

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Tvl. Bharath Metal Products, Villivakkam, Chennai-49 have requested rate of tax clarification under the TNVAT Act, 2006 for slotted angles, heavy duty pallet rack, etc.

It is clarified as below:

S.No.	Name of the commodity	Rate of tax
1.	Slotted angles	Taxable at 12.5%
2.	Heavy duty pallet racks	Unbranded steel furnitures taxable at 4% vide G.O.Ms.No. 79/ CT&R (B2) Dept., dt. 23.3.2007.  If branded taxable at 12.5%.
3.	Cable trays	
4.	Office equipments such as tables, chairs, racks, etc.	

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

// Forwarded // By Order //

COMMERCIAL TAX OFFICER (VAT)