

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. National Leather Boards,
No. 708, Old Tirutani Road,
Ranipet – 632 402.

Lr. No. VAT Cell / 42194 /2007(VCC No.1064) dated 21.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under
TNVAT Act, 2006 for leather boards - Requested by Tvl.
National Leather Board, Ranipet - Regarding.

Ref: Letter dated 30.7.2007 from Tvl. National Leather Boards,
Ranipet – 632 402.

Tvl. National Leather Boards, Ranipet have requested rate of tax clarification
under the TNVAT Act, 2006 for interstate sale of leather boards.

It is clarified that as follows:

- (1) Interstate sale of leather boards which is a material used in footwear, with 'C'
form is taxable at 3%.
- (2) Interstate sale of leather boards which is a material used in footwear, without
'C' form is taxable at 4%.

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

// Forwarded // By Order //

COMMERCIAL TAX OFFICER (VAT)