

COMMERCIAL TAXES DEPARTMENT

From

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

To

The Registrar,  
Anna University,  
Sardar Patel Road,  
Chennai 600 025.

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Lr. No. VAT Cell / 39293 /2007(VCC No. 1080), dated 22.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Certain clarification under TNVAT Act, 2006 requested by the Registrar, Anna University, Chennai-25 - Regarding.

Ref: Letter dated 10.7.2007 from the Registrar, Anna University, Chennai-25.

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The Registrar, Anna University, Chennai-25 has requested certain clarification under the TNVAT Act, 2006 whether VAT / CST is allowed for the purchases made from other States and also whether any concession has been allowed for Educational Institutions.

It is hereby clarified that as per G.O.Ms.No. 74, CT&RE Department, dated 5.3.1997, Notification No. II(1)/CTRE/22(a.a)/97, Gazette dated 5.3.97, reduction to 4% in the rate of tax payable by any dealer on the sale of scientific equipments and instruments to the Educational Institution recognized in Tamil Nadu.

The above G.O. continues to be in force as per Section 88(3) (1) of the Tamil Nadu Value Added Tax Act, 2006.

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

Copy submitted to the Secretary to Government,  
Commercial Taxes and Registration Department, Fort St. George, Chennai-9.

// Forwarded // By Order //

COMMERCIAL TAX OFFICER (VAT)