

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Lakshmi Cottage Industry,  
No. 120, Swamy Naicken Street,  
Chintadripet, Chennai -600 002.

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Lr. No. VAT Cell / 35389 /2007(VCC No. 1081), dated 22.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under TNVAT Act, 2006 for used cars - Requested by Tvl. Lakshmi Cottage Industry, Chennai-2 - Regarding.

Ref: Letter dated 20.6.2007 from Tvl. Lakshmi Cottage Industry, Chintadripet, Chennai-2.

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Tvl. Lakshmi Cottage Industry, Chintadripet, Chennai-2 have requested rate of tax clarification under the TNVAT Act, 2006 for the sale of their used vehicle on 19.5.2007 which was previously purchased by them from a local registered dealer on payment of tax at 12.6% on 11.4.2005.

It is clarified that their used car is taxable at 12.5% under Part C of First Schedule to TNVAT 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)