

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Madras Packagings,  
No. 73, Linghi Chetty Street,  
Chennai – 600 001.

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Lr. No. VAT Cell / 23729 /2007(VCC No. 1082), dated 22.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Certain clarification under TNVAT Act, 2006 for sales to E.O.U. - Requested by Tvl. Madras Packagings, Chennai-1 - Regarding.

Ref: Letter dated 10.4.2007 from Tvl. Madras Packagings, Chennai-1.

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Tvl. Madras Packagings, No. 73, Linghi Chetty Street, Chennai-600 001 have requested rate of tax clarification under the TNVAT Act, 2006 for sales to E.O.U.

It is clarified that sales to 100% E.O.U. is exempt under section 88(3)(i) of TNVAT Act, 2006, with effect from 1.1.2007. If the exporter paid tax on purchases and exported them, they are eligible for refund of tax paid on the corresponding purchases.

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)