

COMMERCIAL TAXES DEPARTMENT

From

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

To

Thiru S. Srinivasan, B.A., B.Com.,L.L.B.,  
Advocate & Tax Practitioner,  
Plot No.1297, 44<sup>th</sup> Street,  
Phase II, Sathuvachari,  
Vellore – 632 009.

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Lr. No. VAT Cell / 39603 /2007(VCC No. 1083), dated 22.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Certain clarification under TNVAT Act,  
2006 on zero rated sale - Requested by Thiru S. Srinivasan,  
Sathuvachari, Vellore - Regarding.

Ref: Letter dated 13.7.2007 from Thiru S. Srinivasan,  
Sathuvachari, Vellore-632 009

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Thiru S. Srinivasan, Advocate & Tax Practitioner, Sathuvachari, Vellore has  
requested rate of tax clarification under the TNVAT Act, 2006 for

- (1) Sales to SEZ
- (2) Sales to 100% E.O.U.

It is clarified as follows:

- (1) Sales to SEZ is zero rated sale
- (2) Sales to 100% EOU is exempt from tax as per notification issued in TNGST  
Act, which is still in force.

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)