

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. P.G.R. Associates
No. 13/38, Raja Muthaiah Road,
Periamet, Chennai – 600 003.

Lr. No. VAT Cell / 41198 /2007(VCC No. 1085) dated 22.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under TNVAT Act, 2006 for purchase of goods without VAT for 100% EOU - Requested by Tvl. P.G.R. Associates, Chennai-3 - Regarding.

Ref: Letter dated 24.7.2007 from Tvl. P.G.R. Associates, Chennai-3. .

Tvl. P.G.R. Associates, Chennai-3 have requested clarification under the TNVAT Act, 2006 whether they are eligible to purchase goods within the State of Tamil Nadu meant for export only without VAT.

It is clarified that sales to 100% EOU is exempt from tax as per Section 88(3) of 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)