

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. The Chief Engineer,  
Southern Railway,  
Chennai – 600 003.

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Lr. No. VAT Cell / 43292 /2007(VCC No. 1086 ) dated 22.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under  
TNVAT Act, 2006 for all track fastening items -  
Requested by Tvl. Southern Railway, Chennai-3 -  
Regarding.

Ref: 1. From the Chief Engineer, Southern Railway letter No.  
W.503/PC/106/Misc., dt. 6.6.2007.  
2. Government Lr,No,15995 / B2 / 2007-1, dated  
19.7.2007.

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The Chief Engineer, Southern Railway, Chennai-3 have requested rate of tax clarification under the TNVAT Act, 2006 for all the track fastening items.

It is clarified that track fastening items are taxable at 4% on the sale of any commodity to State and Central Government Departments including Indian Railways and Departments of other State Government in Tamil Nadu except petrol, diesel, cement subject to furnishing a certificate in the form prescribed under Section 88(3)(i) of the 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)