

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Rathnam Automobiles,
No. 81, Trivandrum Road,
Tirunelveli – 627 002.

Lr. No. VAT Cell / 41896/2007 (VCC No. 1087), dated 28.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under
TNVAT Act, 2006 for pollution control equipments -
Requested by Tvl. Rathnam Automobiles, Tirunelveli -
Regarding.

Ref: Letter dated 27.7.2007 from Tvl. Rathnam Automobiles,
Tirunelveli.

Tvl. Rathnam Automobiles, Tirunvelli-627 002 have requested rate of tax clarification under the TNVAT Act, 2006 for pollution control equipments namely calibration test bench machine.

It is clarified that calibration test bench machine is an equipment as defined under sub-section (11) of Section 2 of TNVAT Act, 2006. So it is liable to tax at 4% either sold to dealer or manufacturer.

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)