

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. INGA Pharmaceuticals,
Plot No. B-1(pt), Phase II, Zone-A,
MEPZ-Special Economic Zone,
NH-45, Tambaram, Chennai-600 045.

Lr. No. VAT Cell / 44583/2007 (VCC No. 1088), dated 28.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under TNVAT Act, 2006 for sale of goods located in SEZ in the State - Requested by Tvl. INGA Pharma-ceuticals, Tambaram, Chennai - Regarding.

Ref: Letter dated 13.8.2007 from Tvl. INGA Pharmaceuticals, Tambaram, Chennai-45.

Tvl. INGA Pharmaceuticals, Tambaram, Chennai—45 have requested rate of tax clarification under the TNVAT Act, 2006 for sale of goods located in Special Economic Zone (SEZ) in the State.

It is clarified that sale to units located in Special Economic Zone (SEZ) is zero rated and therefore supplier need not charge tax. Further, the supplier is eligible for input tax credit relating such sale.

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)