

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Safe Flow System,  
No.7, 1<sup>st</sup> Main Road,  
Sri Vinayaka Nagar, Kamarajapuram,  
Angaputhur, Chennai – 600 070.

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Lr. No. VAT Cell / 21310 /2007(VCC No. 1093), dated 22.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under  
TNVAT Act, 2006 for water treatment units - Requested  
by Tvl. Safe Flow System, Anagaputhur, Chennai-70 -  
Regarding.

Ref: Letter dated 4.4.2007 from Tvl. Safe Flow System,  
Anagaputhur, Chennai-70.

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Tvl. Safe Flow System, Anagaputhur, Chennai-70 have requested rate of tax clarification under the TNVAT Act, 2006 for water treatment system. .

It is clarified that water pollution control equipments and air pollution control equipments mentioned in G.O.Ms.No.3, dated 1.1.2007 are taxable at 4% vide entry No. 104 of Part B of First Schedule to TNVAT Act, 2006, with effect from 1.1.2007. The items of goods which does not find place in the G.O. are liable to tax at 12.5% under Part C of First Schedule.

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)