

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Industrial Research Corporation,
New No. 32, Kalki Krishnamurthi Salai,
(old No. 148, Lattice Bridge road,
Thiruvanmiyur, Chennai – 600 041.

Lr. No. VAT Cell / 42961 /2007(VCC No. 1096), dated 22.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under
TNVAT Act, 2006 for plastic scale and sketch pens -
Requested by Tvl. Industrial Research Corporation,
Chennai-41 – Regarding.

Ref: Letter dated 3.8.2007 from Tvl. Industrial Research
Corporation, Thiruvanmiyur, Chennai-41.

Tvl. Industrial Research Corporation, Thiruvanmiyur, Chennai-41 have requested
rate of tax clarification under the TNVAT Act, 2006 for scale - plastic and sketch pens.

It is clarified as follows:

1. Scale – Plastic 15 cm & 30 cm	Exempt vide notification No. II(1)CTR/30(a-2) 2007 in G.O.Ms.No.79/CT&R (B2) department , dated 23.3.2007 – vide Sl.No.14 – instruments for drawing and dissection.
2. Sketch pens	Taxable at 12.5% under Part C of First Schedule to TNVAT Act, 2006 with effect from 1.1.2007.

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)