

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. National Machine Tools Co.,
No. 18, Head Post Office Road,
Frazer Square, 1st Floor,
Coimbatore – 641 001.

Lr. No. VAT Cell / 41894 /2007(VCC No. 1100), dated 22.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under TNVAT Act, 2006 for the sale machines to registered and unregistered dealers - Requested by Tvl. National Machine Tools Co., Coimbatore - Regarding.

Ref: Letter dated 28.7.2007 from Tvl. National Machine Tools Co., Coimbatore-1.

Tvl. National Machine Tools Co., Coimbatore-1 have requested rate of tax clarification under the TNVAT Act, 2006 for machines sold to registered dealers and unregistered dealers.

It is clarified that machineries sold either to manufacturers or to traders are taxable at 4% under Section 2 (11) of 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)