

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Aruna Fashion Exports,
No. 2/16, Giri Nagar, Ramapuram,
Chennai – 600 089.

Lr. No. VAT Cell / 42964 /2007(VCC No. 1101), dated 22.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Certain rate of tax clarification under TNVAT Act, 2006 requested by Tvl. Aruna Fashion Exports, Chennai-89 - Regarding.

Ref: E. mail dated 3.8.2007 from Tvl. Aruna Fashion Exports, Ramapuram, Chennai-89.

Tvl. Aruna Fashion Exports, Ramapuram, Chennai-89 have requested rate of tax clarification under the TNVAT Act, 2006 for self adhesives tapes, buttons and other accessories if purchased as industrial inputs.

It is clarified as below:

1.	Self adhesive tape	Taxable at 12.5% under Part C of First Schedule. If sold as industrial inputs, it is taxable at 4%
2.	Buttons and accessories	Taxable at 4% vide G.O.Ms.No. 135, CT&R (B2) Department, dated 16.7.2007 if 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)