

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Kumarappa Industries,  
No. 1219, Big Bazaar Street,  
Coimbaore – 641 001.

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Lr. No. VAT Cell / 36806 /2007 (VCC No. 1102), dated 28.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under  
TNVAT Act, 2006 for clip files - Requested by Tvl.  
Kumarappa Industries, Coimbatore-1 Regarding.

Ref: Letter dated 27.6.2007 from Tvl. Kumarappa industries,  
Coimbatore-1.

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Tvl. Kumarappa industries, Coimbatore-641 001 have requested rate of tax clarification under the TNVAT Act, 2006 for clip files.

It is clarified that clip files are taxable at 12.5% vide entry No. 69 of 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)