

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Vridhi  
No. 3, Third floor,  
Khader Nawaz Khan Road,  
Nungambakkam, Chennai-600 034.

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Lr. No. VAT Cell / 43282 //2007(VCC No. 1104), dated 23.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under  
TNVAT Act, 2006 for electrical energy - Requested by  
Tvl. Vridhi, Chennai-34 - Regarding.

Ref: Letter dated 3.8.2007 from Tvl. Vridhi, Chennai-34.

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Tvl. Vridhi, No.3, Khader Nawaz Khan Road, Chennai-34 have requested rate of tax clarification under the TNVAT Act, 2006 for electrical energy produced by them and supplied to Tamil Nadu Electricity Board only.

It is clarified that sale of electric energy is exempt and therefore there is no input tax credit.

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)