

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Shriram Coconut Products Ltd.,
P.B.No.1, Dindigul Road,
Batlagundu – 624 202.

Lr. No. VAT Cell / 34248 (VCC No. 1105), dated 23.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under TNVAT Act, 2006 for coconut milk powder with or without brand name - Requested by Tvl. Shriram Coconut Products Ltd., Batlagundu - Regarding.

Ref: Letter dated 5.6.2007 from Tvl. Shriram coconut Products Ltd., Batlagundu – 624 202.

Tvl. Shriram Coconut Products Ltd., Batlagundu have requested rate of tax clarification under the TNVAT Act, 2006 for

- (1) Coconut milk powder sold with brand name
- (2) Coconut milk powder sold without brand name and
- (3) Coconut milk powder sold without any brand name / trade mark

It is clarified as below:

- (1) Coconut milk powder sold with a brand name is taxable at 12.5% at every point of sale with effect from 1.1.2007 under commodity code 301 of Part C of First Schedule
- (2) Coconut milk powder sold without a brand name is taxable at 4% at every point of sale under item No. 51 of Part B of First Schedule, with effect from 1.1.2007 under commodity code 2051.
- (3) They are also informed that brand name means that it should have been registered under Trade and Merchandise Marks Act, 1958 and Trade Mark Act, 1999.

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)