

COMMERCIAL TAXES DEPARTMENT

From

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

To

The Institute of Indian Foundry men,  
11 F Centre, GKD Hall, Vyshnav Building,  
Race course , Coimbat ore 18

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Lr. No. VAT Cell/ 41598 /2007 (VCC No.1113 ) dated 23.8.2007.

Sir,

Sub: TNVAT ACT, 2006 – Clarification under TNVAT Act  
2006 – Input tax credit for the wind electric generators -  
requested - regarding.

Ref: Letter dated 25.7.2007 from Tvl. The Institute of Indian  
Foundry men, Coimbatore 18

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Tvl Indian Institute of Foundry men, Coimbatore 18 have requested rate of clarification under TNVAT Act 2006 for Input tax credit for the wind electric generator.

It is clarified that wind mills are not capital goods as defined under Section 2 (11) of TNVAT Act 2006 and therefore they are not entitled for input tax credit for production of electricity..

Sd./ G. Shanmugam,  
For Commissioner of Commercial Taxes

Copy submitted to the Secretary to Government,  
Commercial Taxes and Registration Department, Chennai-9.

// Forwarded/ By Order //

COMMERCIAL TAX OFFICER (VAT)