

COMMERCIAL TAXES DEPARTMENT

From

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

To

Thiru K.Ramu, M.Sc.,
Sales Tax – VAT Adviser,
Old No:1526 A/New No:12,
17th Main Road,
Anna Nagar (West), Chennai 40

Lr. No. VAT Cell/ 21806 /2007 (VCC No.1114) dated 23.8.2007.

Sir,

Sub: TNVAT ACT, 2006 – Clarification under TNVAT Act
2006 for cell phone accessories - requested - regarding.

Ref: Letter dated 6.4.2007 from Thiru K.Ramu, M.Sc.,Sales
Tax – VAT Adviser, Chennai 40

Thiru K.Ramu, M.Sc., Sales Tax VAT Adviser, Anna Nagar, Chennai 40 have requested rate of tax clarification under the TNVAT Act 2006 for cell phone accessories.

As per amended provisions, the accessories of cell phone are taxable at 4%. The clarification issued was with reference to the provisions already available. As the amendment is retrospective, the clarification is cancelled.

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)