

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Akshay Handlooms,
18, Meyyanur Road,
Salem 636004

Lr. No. VAT Cell / 1257 /2007 (VCC No.1117) dated 23.8.2007.

Sir,

Sub: TNVAT ACT, 2006 – Rate of tax clarification under TNVAT Act, 2006 for cotton home furnishings made up of handloom and powerloom cloth – requested - regarding.

Ref: Letter dated 3.1.2007 from Tvl. Akshay Handlooms , Salem.

Tvl Akshay Handlooms, Salem have requested rate of tax clarification under TNVAT Act 2006 for certain items of cotton home furnishings made up of handloom and powerloom cloth.

It is clarified as in the annexure. The rate of tax clarified therein is effective from 1.1.2007 under TNVAT Act 2006.

S No	Particulars	Rate of Tax	Authority
1	Curtains (Ready curtains stitched all sides)	4%	Entry 14 Part B of First Schedule
2	Bed sheet (Stitched all sides/Fringes all sides) (Fringes two sides and stitched two sides)	4%	Entry 14 Part B of First Schedule
3	Quilts (Fabric with in between foam or poly fibres with quilting)	12.5%	As per Part C of First Schedule
4	Diwan set (stitched bed sheet with cushion covers and bolster covers)	4%	Entry 14 Part B of First Schedule
5	Table mat and napkin set (Handloom fabric mate and napkins stitched for dining table)	4%	Entry 14 Part B of First schedule

6	Bamboo mats (Handloomed fabric with bamboo sticks, border stitched too)	12.5%	As per Part C of First schedule
7	Table cloth (all side stitched with fringes)	4%	Entry 14 Part B of First Schedule
8	Aprons (stitched)	4%	Entry 14 Part B of First schedule
9	Kitchen Towel (stitched)	Exempt	Part A of Fourth schedule
10	Tea Mat (Pot holder) (Fabric with foam)	12.5%	As per Part C of First schedule
11	Napkins ((stitched or fringes)	4%	Entry 14 Part B of First schedule
12	Kitchen set ((set of glove tea mat and apron)	4%	Entry 14 Part B of first schedule
13	Cloth bag	Exempt	As per notification vide GO Ms.No: 79 CT&R dt.23.3.2007
14	Lunch mat (fabric with fusing canvas stitched) for Dining table	4%	Entry 14 Part B of First schedule
15	Fancy wash basin towel	4%	Entry 14 Part B of First schedule
16	Dining set (Table top and napkins)	Exempt	Part A of Fourth Schedule
17	Glove l(made of fabric with foam)	12.5%	As per Part C of First schedule
18	Cushion cover	4%	Entry 14 Part B of First schedule
19	Cloth chappal (made by fabric with foam)	4%	First schedule i) If the sale value is less than Rs.200/- , it is exempted ii) Branded chappal is taxable at 12.5% under Part 'C' of I Schedule iii) Chappal without brand name is taxable at 4% as per notification.
20	Bread basket (made by fabric with card board)	12.5%	As per Part 'C' of First schedule
21	Tea cosgie (made by fabric with foam)	Exempt	Part A of Fourth Schedule
22	Letter box (made by fabric with foam)	12.5%	As per Part C of First schedule
23	Chair pad (made by fabric with foam)	Exempt	Part A of Fourth Schedule
24	Turkey Towel (Export surplus)	Exempt	Part A of Fourth Schedule
25	Floor Mat (Export surplus)	12.5%	As per Part C of First schedule
26	Comforters (fabric with foam piping)	Exempt	Part A of Fourth Schedule
27	Printed (curtain /bed sheets/surplus fabric	4%	Entry 14 and 105 Part B of First schedule

28	Runners (Handloomed Mat in Running length)	Exempt	Part A of Fourth Schedule
29	Fridge Top(Fabric) stitched	4%	Entry 14 of Part B of First schedule

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)