

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Aravind Oil Mills,
No. 292, Chennimalai Road,
Kangeyam Town,
Erode District.

Lr. No. VAT Cell / 44955/2007 (VCC No. 1120), dated 28.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under
TNVAT Act, 2006 for copra - Requested by Tvl. Aravind
Oil Mills, Kangeyam- Regarding.

Ref: Letter dated Nil from Tvl. Aravind Oil Mills, Kangeyam

Tvl. Aravind Oil Mills, Kangeyam Town, Erode District have requested rate of tax clarification under the TNVAT Act, 2006 for copra obtained from their purchase of coconut and whether coconut other than copra is exempt from tax.

The petitioner is clarified that coconut is exempt. Copra obtained from purchase of coconut is liable to tax only at the sale point under TNVAT Act, 2006. What was purchased is coconut which is exempt and what was crushed is copra which is liable to tax at the sale point. The copra is not purchased. So there is no liability under Section 12 of TNVAT Act, 2006, when it is consumed in crushing of oil.

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)