

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl Arunachalam Venkataraman,
E Mail

venkat1172000@yahoo.com

Lr. No. VAT Cell / 35966 /2007 (VCC No.1123) dated 28.8.2007.

Sir,

Sub: TNVAT ACT, 2006 - Clarification under TNVAT Act,
2006 for freight charges - requested - regarding.

Ref: Letter dated 22.6.2007 from Tvl. Arunachalam
Venkataraman.

Tvl Arunachalam Venkataraman have requested clarification under TNVAT Act 2006 for transport charges.

As per sub section (41) of Section 2 and Explanation III of the TNVAT Act 2006, it is clarified that freight charges or transport charges are specified or charged for by the dealer separately without including the same in the price of the goods sold, it does not form part of the taxable turnover.

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)