

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Sri Venkateswara Medical Equipments,  
No. 4/156, East Coast Road,  
Palavakkam,  
Chennai – 600 041.

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Lr. No. VAT Cell / 44591/2007 (VCC No. 1125), dated 28.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under TNVAT Act, 2006 for ultra sound equipments, laparoscopy equipment and diagnostic medical X ray film - Requested by Tvl. Sri Venkateswara Medical Equipments, Chennai-41 - Regarding.

Ref: Letter dated 13.8.2007 from Tvl. Sri Venkateswara Medical Equipments, Palavakkam, Chennai-41.

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Tvl. Sri Venkateswara Medical Equipments, Palavakkam, Chennai-41 have requested rate of tax clarification under the TNVAT Act, 2006 for ultrasound equipments, laparoscopy equipments and diagnostic medical X ray film.

It is clarified that ultrasound equipments and laparoscopy equipment are taxable at 4% vide entry No. 81 of Part B of First Schedule to TNVAT Act, 2006, with effect from 1.1.2007. The medical X ray film is taxable at 12.5% vide Part C to First Schedule of TNVAT Act, 2006.

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)