

COMMERCIAL TAXES DEPARTMENT

From

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

To

1. Tvl. Maruti Scientific Company,
No.9, Ponnappa Chetty Street,
Chennai – 600 003.
2.Rahul Trading Corporation,
No.9, Ponnappa Chetty Street, Chennai-3.

Lr. No. VAT Cell / 34553 /2007 (VCC No. 1129), dated 28.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under
TNVAT Act, 2006 for sales to 100% EOU - Requested by
Tvl. Maruti Scientific Company, Chennai-3 - Regarding.

Ref: Letter dated 18.6.2007 from Tvl. Maruti Scientific
Company, Chennai-3 and Tvl. Rahul Trading
Corporation, Chennai-3.

Tvl. Maruti Scientific Company, Chennai-3 and Tvl. Rahul Trading Corporation,
Chennai-3 have requested to clarify as to whether they are eligible for refund of input tax
credit on purchases, since they are selling goods to 100% E.O.U.s.

It is clarified that sale of chemicals to 100% E.O.U. units are exempted, but not
zero rate sale. So they are not eligible for input tax credit .

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)