

COMMERCIAL TAXES DEPARTMENT

From

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

To

The Registrar,  
Bharathiar University,  
Coimbatore – 641 046.

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Lr. No. VAT Cell / 45623 /2007 (VCC No. 1131), dated 28.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under TNVAT Act, 2006 for purchase of electronic, scientific equipments, chemicals, glasswares and plasticwares for the University - Requested by the Registrar, Bharathiar University, Coimbatore - Regarding.

Ref: Letter dated 16.8.2007 from Tvl. Bharathiar University, Coimbatore – 641 046.

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The Registrar, Bharathiar University, Coimbatore-46 have requested rate of tax clarification under the TNVAT Act, 2006 for the purchase of electronic equipment, software, scientific equipments, chemicals, glassware, plasticware for the use and research purpose of the University.

It is clarified that the Registrar, Bharathiar Univeristy at Coimbatore can purchase electronic, scientific equipments, chemicals, glassware and plastic ware for the use of various departments of University for the research purpose at the concessional rate of tax at 4% with reference to production of certificate as prescribed under TNGST Act, 1959 which continues as per Section 88(3)(i) of the TNVAT Act, 2006, with effect from 1.1.2007.

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)