

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Centaur Rubber Industries,  
No. 58, Pantheon Road,  
2<sup>nd</sup> Floor, Egmore,  
Chennai – 600 008.

Lr. No. VAT Cell / 35956 /2007 (VCC No. 1134), dated 28.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under  
TNVAT Act, 2006 for natural rubber, latex foam sheets -  
Requested by Tvl. Centaur Rubber Industries, Egmore,  
Chennai-8 – Reg.

Ref: Letter dated 25.6.2007 from Tvl. Centaur Rubber  
Industries, Egmore, Chennai-8.

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Tvl. Centaur Rubber Industries, Chennai-8 have requested rate of tax clarification  
under the TNVAT Act, 2006 for natural rubber, latex foam sheets.

It is clarified as follows:

1.	100% E.O.U. units with Green Card in MEOZ, Tamabaram.	Sales to 100% E.O.U. is exempt as per Notification issued under TNGST Act 1959. The notification still continues in force as per Section 88(3)(i) of TNVAT Act, 2006.
2.	Shoe manufactures without Green Card	Taxable at reduced rate of 4% as material used for making of footwear with effect from 23.5.2007 as per Government Notification vide G.O.Ms. No. 107, dt. 23.5.2007. In these cases, no certificate is needed.
3.	Dealers who in turn sell to shoe industry.	

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)