

COMMERCIAL TAXES DEPARTMENT

From

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

To

Dr. T.V. Karivaradaraaju.  
E.amil – [simacdra@vsnl.net](mailto:simacdra@vsnl.net)

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Lr. No. VAT Cell / 41608 /2007 (VCC No. 1135), dated 28.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under  
TNVAT Act, 2006 for cotton seeds - Requested by Dr.  
Karivaradaraaju – Regarding.

Ref: E.mail dated 26.7.2007 from Dr. Karivaradaraaju..

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Dr. Karivaradaraaju has requested rate of tax clarification under the TNVAT Act,  
2006 for cotton seeds

It is clarified that seeds of all kinds other than oil seeds are exempt as per entry  
No. 71 of Part B of Fourth Schedule. All seeds used for sowing purpose are eligible for  
exemption as per G.O.Ms.No. 79, CT&R (B2) Department, dated 23.3.2007.

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)