

COMMERCIAL TAXES DEPARTMENT

From

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

To

Director,
King Institute of Preventive Medicines,
Guidy, Chennai-600 032.

Lr. No. VAT Cell / 35387 /2007 (VCC No. 1137), dated 28.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under TNVAT Act, 2006 for certain unused materials - Requested by the Director, King Institute of Preventive Medicines, Chennai-32 – Regarding.

Ref: Letter No. 10887/MS1/2006, dt. 4.6.2007 from the Director, King Institute of Preventive Medicines, Guindy, Chennai-32.

The Director, King Institute of Preventive Medicines, Guindy, Chennai-32 has requested rate of tax clarification under the TNVAT Act, 2006 for unused materials.

It is clarified as below:

Sl. No.	Name of the commodity	Rate of tax
1.	Gunny bags	4% - Entry 94 of Part B of First Schedule
2.	Empty bottles	4% - Entry 55 of Part B of First Schedule
3.	Fused lights	12.5% - Part C of First Schedule
4.	Waste fused switches	12.5% - -do-
5.	Refrigerator spares	12.5% - -do-
6.	Mechanical spares	12.5% - -do-
7.	Torch light – fused cell	12.5% - -do-
8.	Empty plastic containers	4%-Entry 102 of Part B of First Schedule
9	Condemned lab. Equipments	12.5% - Part C of First Schedule

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)