

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Mahabir Trading Corporation,
New No. 11, Chinnathambi Street,
Triplicane, Chennai- 600 005.

Lr. No. VAT Cell / 35951 /2007 (VCC No. 1139), dated 28.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under TNVAT Act, 2006 for industrial inputs - Requested by Tvl. Mahabir Trading Corporation, Chennai-5 – Regarding.

Ref: Letter dated 26.6.2007 from Tvl. Mahabir Trading Corporation, Triplicane, Chennai-5.

Tvl. Mahabir Trading Corporation, Triplicane, Chennai-5 have requested rate of tax clarification under the TNVAT Act, 2006 for industrial inputs.

It is clarified as follows:

Industrial inputs, if sold to manufacturers on furnishing certificate under Rule 6(3)(b)	Taxable at 4% under Entry 67 of Part B of First Schedule
If sold to traders (if not falling under Entry 67-A)	Taxable at 12.5% under 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)