

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. ABB Limited,
3rd Floor, 3C, 3D & 3F, "Century Plaza",
No.561-562, Anna Salai, Teynampet,
Chennai – 600 018.

Lr. No. VAT Cell / 40135 /2007 (VCC No.1142), dated 28.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Certain clarification under TNVAT Act, 2006 regarding exemption for sub-contractors in SEZ Zone - Requested by Tvl. ABB Limited, Chennai-18 - Regarding.

Ref: Letter dated 17.7.2007 from Tvl. ABB Limited, Teynampet, Chennai-18.

Tvl. ABB Limited, Teynampet, Chennai-18 have requested that they want to know whether the exemption is available for sub-contractor in SEZ zone.

It is clarified that works contractors liable to normal rate would be eligible for zero rating (whether undertaken by contractors or sub-contractors).

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)