

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Gayathri Associates,  
SF NO 560/1, Somayampalayam,  
Off. Thadagam Road,  
Kanuvai Post,  
Coimbatore – 641 108.

---

Lr. No. VAT Cell / 39302 /2007 (VCC No. 1145), dated 31.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under  
TNVAT Act, 2006 for steel executive revolving chairs -  
Requested by Tvl.Gayathri Associates, Coimbatore-8 -  
Regarding.

Ref: Letter dated 13.7.2007 from Tvl. Gayathri Associates,  
Coimbatore-8.

\*\*\*\*\*

Tvl. Gayathri Associates, Coimbatore-8 have requested rate of tax clarification under the TNVAT Act, 2006 for steel executive revolving chairs.

It is clarified that steel chairs and chairs made up of M.S. pipes frames are classified as unbranded steel furniture and are taxable at 4% vide G.O.Ms.No. 79, CT&R Department, dated 23.3.2007. Executive chairs and revolving chairs are 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)