

COMMERCIAL TAXES DEPARTMENT

From

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

To

Dr. G. Selvaraj, Ph.D.,
Director of Open and Distance Learning,
Tamil Nadu Agricultural University,
Coimbatore-3.

Lr. No. VAT Cell / 38579 /2007 (VCC No. 1147), dated 31.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under
TNVAT Act, 2006 for unserviceable audio and video
articles - Requested by Director of Open and Distance
Learning, Tamil Nadu Agricultural University,
Coimbatore-3 - Regarding.

Ref: Letter No.DODL/EMC/2007, dated Nil from the Director
of Open and Distance Learning, TNAU, coimbaore.-3.

The Director of Open and Distance Learning, Tamil Nadu Agricultural University, Coimbatore-3 has requested rate of tax clarification under the TNVAT Act, 2006 for unserviceable audio and video articles.

It is clarified that unserviceable audio and video articles are taxable at 4% vide entry No. 67-A of Part B of First Schedule to TNVAT Act, 2006, with effect from 16.7.2007.

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)