

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Cura Medical Equipment Pvt. Ltd.,
No. 42, Montieth Road,
Egmore, Chennai – 600 008.

Lr. No. VAT Cell / 5349 /2007 (VCC No. 1148), dated 31.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under
TNVAT Act, 2006 for X ray films - Requested by Tvl.
Cura Medical Equipment Pvt. Ltd., Egmore, Chennai-8 -
Regarding.

Ref: Letter dated 20.6.2007 from Tvl. Cura Medical
Equipment Pvt. Ltd., Egmore, Chennai-8.

Tvl. Cura Medical Equipment Pvt. Ltd., Egmore, Chennai-8 have requested rate of tax clarification under the TNVAT Act, 2006 for X ray films in Tamil Nadu and if it is sold to Andhra Pradesh.

It is clarified that X ray film is liable to tax at 12.5% under Part C of First Schedule to TNVAT Act, 2006. If sales effected to other States with 'C' form taxable at 3%, otherwise taxable at 12.5%.

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)