

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Diesel Care,  
No.7/1, Kamatchi Nagar Main Road,  
V.M. Chatram,  
Tirunelveli – 627 011.

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Lr. No. VAT Cell / 39592 /2007 (VCC No. 1149), dated 31.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under  
TNVAT Act, 2006 for diesel engines and spares -  
Requested by Tvl. Diesel Care, Tirunveli - Regarding.

Ref: Letter dated 14.7.2007 from Tvl. Diesel Care, Tirunelveli.

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Tvl. Diesel Care, V.M. Chatram, Tirunelveli-11 are hereby informed that diesel engine and spares cannot be sold at the rate of 4%, if it sold to Government Departments, since they are not used in generation, transmission and distribution of electrical energy.

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)