

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Sahuwala Flour Mills,  
Sivasakthi colony,  
Ganapathy,  
Coimbatore – 641 006.

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Lr. No. VAT Cell / 40822 /2007 (VCC No. 1150), dated 31.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Certain clarification under TNVAT Act, 2006 regarding availment of input tax credit on the purchase of wheat - Requested by Tvl. Sahuwala Flour Mills, Ganapathy, Coimbatore-6 - Regarding.

Ref: Letter dated Nil from Tvl. Sahuwala Flour Mills, Ganapathy, Coimbatore-6.

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Tvl. Sahuwala Flour Mills, Ganapathy, Coimbatore-6 are hereby informed that as per notification, wheat is liable to reduced rate of tax at 2% with effect from 1.1.2007. As this is retrospective effect, whatever they paid excessively (at 4%) till the date of notification, they may adjust towards dues or obtain refund of excess amount so paid.

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)