

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Codissia,  
G.D. Naidu Towers,  
Post Box No. 3827,  
Huzur road,  
Coimbatore – 641 018.

Lr. No. VAT Cell / 41921/2007 (VCC No. 1159), dated 29.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under  
TNVAT Act, 2006 for capacitors - Requested by Tvl.  
Codissia, Coimbatore-18 - Regarding.

Ref: Letter dated 25.7.2007 from Tvl. Codissia, Coimbatore-  
18.

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Tvl. Codissia, Coimbatore-18 have requested rate of tax clarification under the TNVAT Act, 2006 for die electrical MPP motor capacitors, shunt power capacitors and aluminium electrolytic AC motor start capacitors.

It is clarified as follows:

1.	Shunt capacitors of all kinds	Liable to tax at 12.5% under entry 54 of Part C of First Schedule
	Aluminium electrolytic AC motor start capacitors	Taxable at 4% vide entry 68 of Part B of First Schedule
3.	Dio electric capacitor (MPP motor)	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)