

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. SKM Animal Feeds and Foods  
(India) Limited,  
Nanjaiuthukuli Post,  
Modakkurichi – 638 104,  
Erode District.

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Lr. No. VAT Cell / 35944/2007 (VCC No. 1162), dated 29.8.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under  
TNVAT Act, 2006 for coconut - Requested by Tvl. SKM  
Animal Feeds and Foods (India) Limited, Modakkurichi -  
Regarding.

Ref: Letter dated 25.6.2007 from Tvl. SKM Animal Feeds and  
Foods (India) Limited, Modakkurichi.

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Tvl. SKM Animal Feeds and Foods (India) Limited, Modakkurichi, Erode District  
are informed that coconut is exempt. The petitioners purchased coconut which is exempt.  
When they are used for crushing and producing oil, they are not liable to tax under  
Section 12 of the TNVAT Act, 2006 also.

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)