

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Socomec ,
No:5, Sri Sivasamy Salai,
Mylapore, Chennai 4

Lr. No. VAT Cell / 39296 /2007 (VCC No.1166) dated 31.8.2007.

Sir,

Sub: TNVAT ACT, 2006 – Rate of tax clarification under
TNVAT Act, 2006 – Rate of tax to be charged from the
customers from the inter state sales from Tamil Nadu
without ‘C’ form – requested - regarding.

Ref: Letter dated 13.7.2007 from Tvl. Socomec Chennai 4

Tvl Socomec , Chennai 4 have requested rate of tax clarification under TNVAT Act 2006 for the rate of tax to be charged to our customers from the inter state sales from Tamil Nadu without ‘C’ form.

It is clarified as follows:

- a) The rate of C S T on inter state sales to registered dealers against form ‘C’ shall stand reduced from 4% to 3% at the rate of VAT/State sales tax applicable in the State of selling dealer whichever is lower.
- b) The rate of CST Act 1956 on inter state sales other than sales to registered dealer shall be the rate of VAT/State sales tax applicable in the State of selling dealer.

Sd./ G. Shanmugam,
For Commissioner of Commercial Taxes

Copy submitted to the Secretary to Government,
Commercial Taxes and Registration Department, Chennai-9.

// Forwarded/ By Order //

COMMERCIAL TAX OFFICER (VAT)