

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Tide Water oil Company (India) Ltd,
JVL Plaza, II floor 626, Anna Salai,
Teynampet, Chennai 18

Lr. No. VAT Cell / 44137 /2007 (VCC No.1167) dated 30.8.2007.

Sir,

Sub: TNVAT ACT, 2006 – Clarification under TNVAT Act,
2006 for availing I T C – requested - regarding.

Ref: Letter dated 9.8.2007 from Tvl. Tide water oil Company
(India) Ltd.

Tvl Tide Water oil Company (India) Ltd have requested clarification under TNVAT Act 2006 whether VAT paid in packing materials received at Thangal Unit II can be availed as Input Tax credit in Unit II even though there is no sales from Unit and only stock transfers to other duty paid Depot in Chennai.

It is clarified that the dealers are eligible for Input tax credit on purchase of packing materials though used in their Unit at Thangal in Tamil Nadu for packing.

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)