

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Servall Engineering Works Private Ltd,  
31, Bharathi Park 7<sup>th</sup> Cross , Saibaba Colony,  
Coimbatore.

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Lr. No. VAT Cell / 42192/2007 (VCC No.1168 ) dated 31.8.2007.

Sir,

Sub: TNVAT ACT, 2006 – Rate of tax clarification under  
TNVAT Act, 2006 for cranes and hoists – requested -  
regarding.

Ref: Letter dated from Tvl. Servall Engineering works  
Pvt.Ltd, Coimbatore

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Tvl Servall Engineering works Pvt.Ltd, Coimbatore have requested rate of tax clarification under TNVAT Act 2006 for cranes and hoists as capital goods.

It is clarified that they are not capital goods as defined under Section 2 (11) of TNVAT Act and they are taxable at 12.5% of Part C to I Schedule to TNVAT Act 2006.

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)