

COMMERCIAL TAXES DEPARTMENT

From

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

To

Thiru Bharathkumar
E Mail
bharath.nkb@gmail.com

Lr. No. VAT Cell / 34547/2007 (VCC No.1171) dated 31.8.2007.

Sir,

Sub: TNVAT ACT, 2006 – Certain clarification under TNVAT
Act 2006 - requested - regarding.

Ref: Letter dated 15.6.2007 from Thiru Bharathkumar.

Thiru Bharathkumar has requested certain clarification under the TNVAt Act 2006 and for computation of turnover under section 10 in the monthly return.

It is clarified that the dealer has to pay tax on the sale realised out of inter state purchases made by issue of 'C' form irrespective of the turnover. Threshold is not applicable for such sales made out of inter state purchases. When goods are manufactured out of purchases and taxable sales are effected, section 10 would not apply.

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)