

COMMERCIAL TAXES DEPARTMENT

From

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

To

Thiru M.Nazeer Ahamed,  
15/22, Bajanaikoil Street,  
Tambaram East,  
Chennai 600 059

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Lr. No. VAT Cell / 28600 /2007 (VCC No.1172 ) dated 31.8.2007.

Sir,

Sub: TNVAT ACT, 2006 – Rate of tax clarification under  
TNVAT Act, 2006 for Export sales made at  
Meenambakkam Airport – requested - regarding.

Ref: Letter dated 14.5.2007 from Thiru M.Nazeer Ahamed,  
Chennai 59

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Thiru M.Nazeer Ahamed, Chennai 59 have requested rate of tax clarification under TNVAT Act 2006 whether the sales made at Meenambakkam Airport is deemed export sale or taxable under VAT Act.

It is clarified that the sales made at Meenambakkam Airport is not export sale. It is local sale only and is taxable at 12.5% vide part 'C' to I Schedule to TNVAT Act 2006 with effect from 1.1.2007.

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)