

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Lloyds General Agencies,
No:54/51, Perianna Maistry Street,
Periamet, Chennai 600 003

Lr. No. VAT Cell / 42956 /2007 (VCC No.1174) dated 31.8.2007.

Sir,

Sub: TNVAT ACT, 2006 – Rate of tax clarification under TNVAT Act, 2006 for adhesive tapes and self adhesive tapes – requested - regarding.

Ref: Letter dated 3.8.2007 from Tvl. Lloyds General Agencies, Chennai 3

Tvl Lloyds General Agencies, Chennai 3 have requested rate of tax clarification under TNVAT Act 2006 for adhesive tapes and self adhesive tapes.

S No	Query	Reply
1	Whether we can sell the above material to the manufacturer	Yes. Self adhesive and adhesive tapes sold to manufacturer as industrial input is taxable at 4%
2	Branch transfer from Karnataka and sold locally – what will be the rate of tax to local manufacturer	Sales to local dealers, manufacturer taxable at 4% as industrial input. otherwise 12.5%
3	Sales to dealers	Adhesive sold to dealers taxable at 12.5%
4	Whether footwear materials and shoe and boot materials are the same	Yes

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)