

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. SIMA Cotton Development and
Research Association,
41, Race course , Coimbatore 641018

Lr. No. VAT Cell / 41918 /2007 (VCC No.1176) dated 31.8.2007.

Sir,

Sub: TNVAT ACT, 2006 – Rate of tax clarification under
TNVAT Act, 2006 for cotton seed– requested - regarding.

Ref: Letter dated 24.7.2007 from Tvl. SIMA Cotton
Development and Research Association

Tvl SIMA Cotton Development and Research Association have requested rate of tax clarification under TNVAT Act 2006 for exemption under VAT towards purchase of cotton seed.

It is clarified that i) cotton seed is included in the seeds of all kinds for sowing purpose ii) the request of the Commercial Tax Officer, Theni Assessment Circle requiring authorization is also correct.

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)