

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Bharat Heavy Electricals Ltd,  
Trichy 14

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Lr. No. VAT Cell / 45428 /2007 (VCC No.1178 ) dated 31.8.2007.

Sir,

Sub: TNVAT ACT, 2006 – Rate of tax clarification under  
TNVAT Act, 2006 for Steam Generated pressure vessels  
– requested - regarding.

Ref: Letter dated 18.8.2007 from Tvl. BHEL, Trichy

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Tvl BHEL, Trichy 14 have requested rate of tax clarification under TNVAT Act 2006 for steam generated pressure vessels, heat exchangers, high pressure valves.

It is clarified that the above items are taxable at 4% under Section 2 (11) of TNVAT Act 2006 with effect from 1.1.2007 (capital goods).

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)