

COMMERCIAL TAXES DEPARTMENT

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

To
Tvl. Systems & Equipments,
NO. 63, Kodambakkam High Road,
(North Usman road Junction),
Chennai-600 017.

Lr. No. VAT Cell / 39824/ 2007 (VCC No. 1180), dated 11.9.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under TNVAT Act 2006 for modular partition, mobile pedestal, computer operator and visitor chair – Requested by Tvl. Systems & Equipments, Chennai-17 – Regarding.

Ref: Letter dated 16.7.2007 from Tvl. Systems & Equipments, Chennai-17.

Tvl. Systems & Equipments, Chennai-17 have requested rate of tax clarification under the TNVAT Act, 2006 for modular partition, mobile pedestal, computer operator chair and visitor chair.

It is clarified as follows:

S.No.	Description of the work	Clarification
1.	Modular partition – (for 12 work stations) partition are fabricated out of 75 mm width and a minimum of 1.2 mm thick exclusive metal sections duly powder coated after necessary treatment. The partition should be sturdy with flush type on both sides using MDF with laminates. Pre-laminated board, fabric finish / white board / magnetic board. There will be no visible screws in the partition and the cable management system to have the provisions for drawing the concealed type cables for electrical, computer and telephone communication, etc. All the brackets to hold table to be MS powder coated fabricated in	With reference to section 6(1)(iii) of the TNVAT Act 2006, this item of works come under civil contracts. If it is compounded it is liable to tax at 2% of the total value of the work executed. Otherwise it is taxable at 12.5%.

	sufficient thickness to withstand the weight.	
2.	Mobile pedestal of size W X D X H – 450 X 450 X 640 mm having two drawers + one filing drawer – fabricated out of 18 mm thick pre laminated particle board duly edge banded with 2 mm thick PVC beeding	Taxable at 12.5%.
3.	Computer operator chair with round PU arms. The chairs should be height adjustable and revolving type. The seat and back portion of the chair to be made of foam cushion and good quality fabric. Five legged fibre base mounted on twin castor wheels with manual mechanism for height adjustment	Taxable at 12.5%
4.	Visitor chair – ‘R’ type with half PU arms, fabricated out of steel CR pipe. The frames to be powder coated finish. The seat and back portion of the chair to be made of foam cushion and good quality fabric.	Taxable at 12.5%

Sd./ G. Shanmugam,
For Commissioner of Commercial Taxes

Copy submitted to the Secretary to Government, Commercial Taxes and Registration Department, Fort St. George, Chennai-9.

// Forwarded // By Order //

COMMERCIAL TAX OFFICER (VAT)