

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Tamil Nadu Dyes & Chemicals  
Merchants Association,  
No.195, Govindappa Naick Street,  
(1<sup>st</sup> floor), Umaji Complex,  
**Chennai – 600 001.**

Lr. No. VAT Cell / 7137/ 2007 (VCC No. 1183), dated 3.9.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under TNVAT Act 2006 for synthetic resin, etc.- Requested by Tvl. Tamil Nadu Dyes & Chemicals Merchants Association, Chennai-1 - Regarding.

Ref: Letter dated 3.2.2007 from Tvl. Tamil Nadu Dyes & Chemicals Merchants Association, Chennai-1.

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Tvl. Tamil Nadu Dyes & Chemicals Merchants Association, Chennai-1 have requested rate of tax clarification under the TNVAT Act, 2006 for synthetic resin, etc.

It is clarified as follows:

S.No.	Name of the goods	Rate of tax
1.	Products like synthetic resin, bulk drugs, waxes, leather finishes, PVC resins & compounds plastics,	Taxable at 4% vide Entry No. 67 of Part B of First Schedule
	a) Plastic raw materials	Taxable at 4% vide Entry No. 103 of Part B of First Schedule
2.	Synthetic flavours, fragranace which are used in food, pharma, bakery, agarbathi soaps, etc.	Taxable at 4% as per entry 67-A of Part B of First Schedule
3.	Benzene, toluene, xylene	Taxable at 4% vide entry 1 of Part B of First Schedule

4.	Sales made to Government Departments / Central Governments.	All the earlier Government notifications will hold good. Sales to Govt. Departments is taxable at 4%. Form D has been dispensed with.
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Sd./ S. Murugan,  
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)