

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Royal Quality Equipments,  
No. 640, (1<sup>st</sup> Floor) 100 Feet Road,  
Gandhipuram,  
Coimbatore – 641 012.

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Lr. No. VAT Cell / 41206 / 2007 (VCC No. 1186), dated 5.9.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under  
TNVAT Act 2006 for scientific equipments and machines  
- Requested by Tvl. Royal Quality Equipments,  
Coimbatore-12 - Regarding.

Ref: Letter dated 23.7.2007 from Tvl. Royal Quality  
Equipments, Gandhipuram, Coimbatore-12.

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Tvl. Royal Quality Equipments, Gandhipuram, Coimbatore-12 have requested rate of tax clarification under the TNVAT Act, 2006 for sale of scientific equipments and machines.

It is clarified that sale of scientific equipments and instruments are taxable at 4%, if sold to educational institutions recognised by Government of Tamil Nadu. Otherwise taxable at 12.5% under Part C of First Schedule to the TNVAT Act, 2006.

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)