

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. SB Enterprises,  
No. 1996/9, Mani Rajanna Gardens,  
Near Krishna Colony,  
Singanallur Post, Coimbatore – 641 005. .

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Lr. No. VAT Cell / 39596 / 2007 (VCC No. 1187), dated 5.9.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under  
TNVAT Act 2006 for maida and atta noodles - Requested  
by Tvl. SB Enterprises, Coimbatore-5 -Regarding.

Ref: Letter dated 12.7.2007 from Tvl. SB Enterprises,  
Singanallur, Coimbatore -5.

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Tvl. SB Enterprises, Singanallur, Coimbatore-641 005 have requested rate of tax clarification under the TNVAT Act, 2006 for maida and atta noodles. .

It is clarified that maida is taxable at 4% vide entry No. 149 of Part B of First Schedule to TNVAT Act, 2006, with effect from 1.1.2007. Noodles are taxable at 4% (if sold as unbranded item) vide entry No. 51 of Part B of First Schedule. Noodles if sold under brand name, it is taxable at 12.5% under Part C of First Schedule.

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)