

COMMERCIAL TAXES DEPARTMENT

From

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

To

Dr. G. Surendra Babu, M.D.,  
Consultant Physician,  
Keerthana Clinic & Nursing Home,  
Thiruvanaikoil, Trichy-5.

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Lr. No. VAT Cell / 41203 / 2007 (VCC No. 1190), dated 5.9.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under  
TNVAT Act 2006 for medicines sold by doctors -  
Requested by Dr.G. Surendra Babu, Thiruvanaikoil,  
Trichy-5 - Regarding.

Ref: Letter dated 21,.7.2007 from Dr. G. Surendra Babu,  
M.D., Consultant Physician, Thiruvanaikoil, Trichy.

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Dr. G. Surendra Babu, M.D., Consultant Physician, Thiruvanaikoil,Trichy-5 has requested rate of tax clarification under the TNVAT Act, 2006 for selling medicines in his medical shop.

The notification exempting the sale of medicines by practioners exclusively to the patients is not applicable to this case. In the medical shop the medicines are sold not only to the in-patients but also to outsiders. Further, the notification is applicable only when medical practitioner himself prepares and gives them to patients. So, the sales realised through medical shop is liable to tax.

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)