

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Power Pack Systems,
No. 25/1, Thanneer Pandal-II,
Lakshmi Nagar, Peelamedu,
Coimbatore – 641 004.

Lr. No. VAT Cell / 46044 2007 (VCC No. 1192), dated 5.9.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under
TNVAT Act 2006 for plastic bag sealing machine -
Requested by Tvl. Power Pack Systems, Coimbatore-4 -
Regarding.

Ref: Letter dated 22.8.2007 from Tvl. Power Pack Systems,
Peelamedu, Coimbatore-4.

Tvl. Power Pack Systems, Peelamedu, Coimbatore-4 have requested rate of tax clarification under the TNVAT Act, 2006 for plastic bag sealing machine.

It is clarified that plastic bag sealing machines are capital goods under section 2(11) and are taxable at 4% vide entry No. 25 of Part B of First Schedule to TNVAT Act, 2006, with effect from 1.1.2007, whether sold to industry or trader.

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)