

COMMERCIAL TAXES DEPARTMENT

From

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

To

The State Express Transport Corporation  
Tamil Nadu Limited, Pallavan Salai,  
Chennai 2

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Lr. No. VAT Cell /25234 /2007 (VCC No.1197 ) dated 3.9.2007

Sir,

Sub: TNVAT ACT, 2006 – Certain clarification under TNVAT  
Act, 2006 - requested - regarding.

Ref: Letter dated 27.4.2007 from Tvl. State Express Transport  
Corporation, Tamil Nadu Ltd

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The State Express Transport Corporation, Tamil Nadu Limited, Pallavan Salai, Chennai 2 have requested certain clarification under the TNVAT Act 2006 whether construction of bus bodies involving supply of materials by an independent body builder to be regarded as a sale or as works contract under TNVAT Act 2006 and rate of tax and TDS deduction details.

It is informed that as the above transactions is coming under works contract, they have to deduct tax at source.

Sd./ S.Murugan,  
For Commissioner of Commercial Taxes

Copy submitted to the Secretary to Government,  
Commercial Taxes and Registration Department, Chennai-9.

// Forwarded/ By Order //

COMMERCIAL TAX OFFICER (VAT)