

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Deputy Chief Materials Manager,
General Stores Depot,
Southern Railway,
Perambur, Chennai-600 023.

Lr. No. VAT Cell / 38595 /2007 (VCC No. 1202), dated 5.9.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under TNVAT Act, 2006 for certain commodities - Requested by the Deputy Chief Materials Manager, Southern Railway, Chennai – Regarding.

Ref: Letter No.00/Sales/07-08/Misc, dated 6.7.2007 from the Deputy Chief Materials Manager, Southern Railway, Perambur, Chennai-23.

The Deputy Chief Materials Manager, General Stores Depot, Southern Railway, Perambur, Chennai-23 has requested rate of tax clarification under the TNVAT Act, 2006 for certain commodities.

It is clarified as follows:

| Sl.No. | Name of the commodity | Rate of tax |
|--------|--|--|
| 1. | Cond. Computer scrap | Taxable at 4% under Entry No. 68 of Part B of First Schedule |
| 2. | Cond. and u/s car, jeep, lorry, bus, van with RC book | Taxable at 12.5% under Part C of First Schedule |
| | Cond. and u/s car, jeep, lorry, bus, van without RC book | Taxable at 4% |
| 3. | Cond and u/s ceiling fan head, chokes, fan scrap | Taxable at 4% |
| 4. | Used transformer oil, drained oil, grease | Taxable at 12.5% under Part C of First Schedule |
| 5. | Cond. Machineries | Taxable at 4% |
| 6. | Cond. T.L. Batteries | 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)