

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Lotus Lamination Limited,
No. 20-D, T.G. Nagar,
Veerakeralam, Coimbatore – 641 007.

Lr. No. VAT Cell /43283/2007 (VCC No. 1204), dated 5.9.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under
TNVAT Act, 2006 for polyurethane foam - Requested by
Tvl. Lotus Lamination Limited, Coimbatore-7-
Regarding.

Ref: Letter dated 2.8.2007 from Tvl. Lotus Lamination
Limited, Veerakeralam, Coimbatore-7.

Tvl. Lotus Lamination Limited, Veerakeralam, Coimbatore-7 have requested rate of tax clarification under the Tamil Nadu Value Added Tax Act, 2006 for polyurethane foam which is used as industrial input.

It is clarified that polyurethane foam, if it is used as industrial input taxable at 4%. However, they are not eligible to claim input tax credit, since they manufacture exempted goods.

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)