

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. G. Vaithyanathan,
No. 13, RR Samy Lane,
Coimbatore – 641 009.

Lr. No. VAT Cell / 39594 /2007 (VCC No. 1207), dated 5.9.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under
TNVAT Act, 2006 for unbranded furnitures - Requested
by Thiru G. Vaithyanathan, Coimbatorei - Regarding.

Ref:

E.mail dated 13.7.2007 from Thiru G. Vaithiya-nathan,
Coimbatore-9.

Thiru G. Vaithyanathan, No. 13, RR Samy Lane, Coimbatore-641 009 has requested rate of tax clarification under the Tamil Nadu Value Added Tax Act, 2006 for unbranded steel hospital furniture sold to customers, local hospitals and customers outside the State without 'C' form.

It is clarified that unbranded hospital steel furnitures are taxable at 4% vide G.O.Ms.No.79, CT&R Department, dated 23.3.2007. In respect of sale of unbranded steel furnitures to customers outside the State, the rate of CST on inter-state sales to registered dealers shall be the rate of VAT of the State of the selling dealer.

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)