

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Janatha Trading Company,
No. 571/57, Kalarampatty Road,
Salem – 636 015.

Lr. No. VAT Cell / 40816 /2007(VCC No.1211), dated 5.9.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax for tyre retreading materials – Requested by Tvl. Janatha Trading Company, Salem - Regarding.
Ref: Letter dated 18.7.2007 from Tvl. Janatha Trading Co.

Tvl. Janatha Trading Company, Salem in the reference cited has requested to clarify the rate of tax on certain commodities under TNVAT ACT which are used exclusively for the purpose of tyre retreading.

It is hereby clarified as detailed below:

| S.No. | Name of the article | Rate of tax |
|-------|----------------------------------|---|
| 1. | Tread rubber | 4% vide G.O.107, CT&R Dept. dated 23.5.2007. |
| 2. | Cushion gum / bonding gum/vulgum | 4% -do- |
| 3. | Vulcanizing solution | 4% -do- |
| 4. | Tyre patches | 12.5% under Sl.No. 69 of Part C of First Schedule |
| 5. | Tyre curing bags | |
| 6. | Tyre curing flaps | |
| 7. | Tyre curing envelopes | |
| 8. | Tyre cutting / trimming knives | |
| 9. | Tyre buffing blades nails/ woods | |
| 10. | Tyre repair fabrics | |
| 11. | Tyre finishing cloths | |
| 12. | Tyre paint | |
| 13. | Tyre marking crayons | |
| 14. | Gun tacker and stapler pin | |
| 15. | Hand gloves | |

Sd/ S. Murugan,
For Commissioner of Commercial Taxes

// Forwarded // By Order //

COMMERCIAL TAX OFFICER (VAT)