

COMMERCIAL TAXES DEPARTMENT

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

To  
Tvl. Humid Airs Systems,  
Plot No. 1160-B, 7<sup>th</sup> Cross Street,  
Poompuhar Nagar, Kolathur,  
Chennai-600 099.

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Lr. No. VAT Cell / 40798/ 2007 (VCC No. 1213), dated 17.9.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under TNVAT Act 2006 for air pollution control equipments and humidification capital equipments, etc. – Requested by Tvl. Humid Airs Systems, Kolathur, Chennai – Regarding.

Ref: Letter dated 16.7.2007 from Tvl. Humid Airs Systems, Kolathur, Chennai-99.

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Tvl. Humid Airs systems, Kolathur, Chennai-99 have requested rate of tax clarification under the TNVAT Act, 2006 for air pollution control equipments and humidification capital equipment/machinery/spares for textile mill humidification plant.

It is clarified that air pollution equipments, humidification capital equipment/machinery/spares for textile mill humidification plant are taxable at 4% vide Entry No. 41 of Part B of First Schedule to TNVAT Act, 2006, with effect from 1.1.2007.

Sd./ G. Shanmugam,  
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)