

COMMERCIAL TAXES DEPARTMENT

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

To
Tvl. Best Pulleys & Couplings (P) Ltd.,
No.3, Basement, S.M. Plaza,
New No. 93, Armenian Street,
Chennai – 600 001.

Lr. No. VAT Cell / 44959/ 2007 (VCC No. 1214), dated 17.9.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under
TNVAT Act 2006 for machinery spares – Requested by
Tvl. Best Pulleys & Couplings (P) Ltd., Chennai-1 –
Regarding.

Ref: Letter dated 16.8.2007 from Tvl. Best Pulleys &
Couplings (P) Ltd., Chennai-1.

Tvl. Best Pulleys & Couplings (P) Ltd., No. 93, Armenian Street, Chennai-1 have
requested rate of tax clarification under the TNVAT Act, 2006 for machinery spares.

It is clarified that they are not parts of machines. By themselves they are separate
goods and so they are taxable at 12.5% under Part C 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)