

COMMERCIAL TAXES DEPARTMENT

From <b>THIRU T. JACOB, I.A.S.,</b> Commissioner of Commercial Taxes, Chepauk, Chennai-5.	To Tvl. E.V. Perumal Chetty & Co., No. 151, Rasappa Street, Park Town, Chennai – 600 003.
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Lr. No. VAT Cell / 43590 / 2007 (VCC No. 1215), dated 17.9.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under TNVAT Act 2006 for gum – Requested by Tvl. E.V. Perumal Chetty & Co., Chennai-3 – Regarding.

Ref: Letter dated 8.8.2007 from Tvl. E.V. Perumal Chetty & Co., Chennai-3.

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Tvl. E.V. Perumal Chetty & co., Chennai-3 have requested rate of tax clarification under the TNVAT Act, 2006 for gum.

It is clarified that gum sold as adhesive is taxable at 12.5% under Part C of First Schedule to TNVAT Act, 2006 and if it sold as country drug it is exempted from tax.

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)