

COMMERCIAL TAXES DEPARTMENT

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

To
Tvl. K. Velayutham Chettiar – Firm,
No. 145, Elaiyarananth Road,
Kovilpatti – 628 502.

Lr. No. VAT Cell / 17443 / 2007 (VCC No. 1219), dated 17.9.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under TNVAT Act 2006 for maize (மக்காச்சோளம்) and thattaipayiru (தட்டைப் பயிறு) – Requested by Tvl .K. Velayutham Chettiar – Firm, Kovilpatti – Regarding.

Ref: Letter dated 19.3.2007 from Tvl. K. Velayutham Chettiar – Firm, Kovilpatti.

Tvl. K. Velayutham Chettiar – Firm, Kovilpatti have requested rate of tax clarification under the TNVAT Act, 2006 for maize (மக்காச் சோளம்) and thattaipayiru (தட்டைப்பயிறு)

It is clarified that maize (மக்காச் சோளம்) is taxable at 4% vide entry No. 41 of Part B to First Schedule to TNVAT Act, 2006, with effect from 1.1.2007 and thattaipayiru (தட்டைப் பயிறு) is exempted upto rupees 500 crores and above turnover of rupees 500 crores the same is taxable at 4% vide entry No. 68 of Part B of First Schedule to TNVAT Act, 2006. Interstate sales of both maize and thattaipayiru are taxable at 3% against 'C' form and 4% not against 'C' form with effect from 1.4.2007.

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)