

COMMERCIAL TAXES DEPARTMENT

From

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

To

The Additional DIGP,
Group Centre, CRPF, Avadi,
Chennai 600 065

Lr. No. VAT Cell / 29989 / 2007 (VCC No 1220), dated 19.9.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under
TNVAtAct 2006 - requested - Regarding.

Ref: Letter dated 19.5.2007 from the Addl. DIGP, Group
Centre, CRPF, Avadi, Chennai 600065

The Addl. DIGP, Group Centre, CRPF, Avadi , Chennai 600 065 have requested rate of tax clarification for certain commodities.

It is clarified as follows:

S No	Description of articles unserviceable/condemned	Rate of tax to be adopted
1	<u>Clothing items</u> Uniform Belt Haver sack, Anklet, Attachment brasses, strap shoulder, sling for rifle , shirt Angola, trouser BD, vest woollen, drawer, woollen, cap comforter and hand gloves	4% under entry 115 of Part B to I Schedule 4% under entry 16 of Part B of I Schedule Taxable at 12.5% under Part C of I Schedule
2	<u>Equipments</u> Like all kinds of machinery , coir mats Buckets, GI/Steel	Taxable at 12.5% under entry 69 of Part C to I Schedule 4% under entry 23 of Part B to I Schedule 12.5% under entry 34 of Part C

	<p>Fire precaution equipment</p> <p>Cooking utensils vessels</p> <p>Packing materials</p> <p>Tarpaulins</p>	<p>to I Schedule</p> <p>Exempt – Not operated by pressure or electricity</p> <p>4% under entry 67 of Part B to I Schedule</p> <p>12.5% under entry 69 of Part C to I Schedule</p>
3	<p><u>Barrack Furniture</u></p> <p>Like table/chair, folding cots</p> <p>Filing racks , steel shelving cabinets</p> <p>Electrical fan</p>	<p>Unbranded furniture liable to tax at 4% . If branded taxable at 12.5%</p> <p>Taxable at 12.5% under entry 69 of Part C of I Schedule</p> <p>Taxable at 12.5% under entry 31 of Part C of I Schedule</p>
4 and 5	<p><u>Controller stores and arsenal stores</u></p> <p>Nil</p>	--
6	<p><u>Hospital equipments</u></p> <p>Bed mattresses</p> <p>X ray machine</p> <p>Other hospital equipments</p>	<p>12.5% under entry 69 of Part C to I Schedule</p> <p>12.5% under entry 69 of Part C to I Schedule</p> <p>No specific item mentioned. Hence, clarification is given</p>
7	<p><u>Office equipments</u></p> <p>Typewriting machine</p> <p>Xerox copier and duplicating machine</p>	<p>12.5% under entry 69 of Part C of I Schedule</p> <p>12.5% under entry 26 of Part C to I Schedule</p>

8	<u>Training stores</u> Manila rope Coir mattresses PT equipment	12.5% under entry 69 of Part C to I Schedule 12.5% under entry 69 under Part C No specific item of goods mentioned
9	<u>M.T Stores</u> Spare parts Batteries Tyre Tubes Burnt oil	Taxable at 12.5% under Part C of I Schedule Taxable at 12.5% under entry 69 of Part C of I Schedule
10	<u>Sports item</u> Foot ball, volley ball, Hockey ball and sticks Nets, basket ball and other sport items	Exempt from tax under entry 64 of Part B of IVth Schedule
11	<u>Grant in aid stores</u> TV, Radio Furniture PA equipments and other entertainment items etc.,	12.5% under entry 69 of Part C of I Schedule If branded 12.5% . If unbranded 4% No specific item of goods mentioned
12	<u>Wireless equipments</u> Wireless (Handset) Cutting plier, screw and other hardware items	4% under entry 68 of Part B to I Schedule 12.5% under entry 69 of Part C to I Schedule

13	<u>Other Miscellaneous stores</u> Cloth curtains Table cloth Crockery items Blackboard	Taxable at 4% under entry 115 of Part B of I Schedule Taxable at 12.5% under entry 21 (1) of Part C to I schedule Taxable at 12.5% under entry 69 of Part C to I Schedule
14	<u>Timber log woods</u> Timber collected from various types of trees removed at the sites of construction, and fall during rainy season.	Taxable at 12.5% under entry 63 of Part C to I Schedule

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)