

COMMERCIAL TAXES DEPARTMENT

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

To  
Deputy Chief Materials  
Manager / SD,  
Integral Coach Factory,  
Chennai-600 038.

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Lr. No. VAT Cell / 40134 /2007 (VCC No. 1222), dated 17.9.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under TNVAT Act 2006 for certain commodities – Requested by Tvl. Integral Coach Factory, Chennai--38 – Regarding.

Ref: Letter No.ICF/S/Auction/Sales Tax, dated 16.7.2007 from the Deputy Chief Materials Manager / SD, Integral Coach Factory, Chennai-38.

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The Deputy Chief Materials Manager / SD, Integral Coach Factory, Chennai-38 has requested rate of tax clarification under the TNVAT Act, 2006 for the following:

1. Scrap dealwood cum country wood released from packings
2. scrap laminated paper sheets offcuts
3. scrap plywood offcuts

It is clarified that scraps and waste of all kinds are taxable at 4% vide entry No. 67-A of Part B of First Schedule to TNVAT Act, 2006, as per G.O.Ms.No. 135, CTR Department , dated 16.7.2007.

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)