

COMMERCIAL TAXES DEPARTMENT

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

To
Tvl. Nachiar Spinning Mills (P) Ltd.,
Post Bag No.2,
547/15, Rajapalayam Road,
Chatrapatti – 626 102.

Lr. No. VAT Cell / 43589/2007 (VCC No. 1223), dated 17.9.2007.

Sir,

Sub: TNVAT Act, 2006 – Certain clarification under TNVAT Act 2006 for availing input tax credit on parts and accessories of textile machinery - Requested by Tvl. Nachiar Spinning Mills (P) Ltd., Chatrapatti i - Regarding.

Ref: Letter dated 7.8.2007 from Tvl. Nachiar Spinning Mills (P) Ltd., Chatrapatti.

Tvl. Nachiar Spinning Mills (P) Ltd., Rajapalayam Road, Chatrapatti-626102 have requested certain clarification regarding claiming of input tax credit on parts and accessories of textile machinery.

It is clarified that parts and spares of textiles machinery are capital goods. They are eligible for input tax credit

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)