

COMMERCIAL TAXES DEPARTMENT

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

To  
Tvl. Manoj Industrial Enterprises  
E.mail [manojen04@yahoo.co.in](mailto:manojen04@yahoo.co.in)

Lr. No. VAT Cell / 44594 / 2007 (VCC No. 1228), dated 17.9.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under  
TNVAT Act 2006 for PVC insulated copper winding wire  
– Requested by Tvl. Manoj Industrial Enterprises –  
Regarding.

Ref: E.mail dated 10.8.2007 from Tvl. Manoj Industrial  
Enterprises.

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Tvl. Manoj Industrial Enterprises have requested rate of tax clarification under the  
TNVAT Act, 2006 for PVC insulated copper winding wires.

It is clarified as below:

1.	PVC insulated copper wire	Taxable at 12.5% under Part C of First Schedule
2.	If sold as industrial input against self declaration form	4% under item 67-A of Part B of First Schedule
3.	Copper super enameled wire	4% either sold by the dealer or manufacturer

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)