

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Asian Paints Ltd,
1/103 Poonamallee High Road,
Vanagaram, Chennai 600 095

Lr. No. VAT Cell /44589 / 2007 (VCC No.1230), dated 17.9.2007.

Sir,

Sub: TNVAT Act, 2006 – Certain clarification under TNVAT Act
2006 – requested - Regarding.

Ref: Letter dated 13.8.2007 from Tvl. Asian Paints, Chennai 95

Tvl. Asian Paints have requested certain clarification under the TNVAT Act,
2006 for the following:

S No	Query	Reply
1	While selling the goods mentioned as industrial inputs	Yes
2	If the point 1 is yes. What is the format for the declaration. Any specific format has been prescribed for this purpose	It is a self declaration form containing the details of the purchases , his TIN, the goods purchased, the end products manufactured and the details of the seller and his TIN
3	If supposing, the purchasers has not used those items purchased as industrial input in the manufacture of goods and sell the goods as it is, whether any action will be taken against the seller by way of penalty or collection of tax difference	It is an offence under Section 71 (3) (f). Certainly, action shall be taken against the selling dealer by fixing appropriate rate of tax on the goods so sold

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)