

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Bestpatch Rubber,
Rajhagopalanpatty 6255376,
Andipatti Taluk, Theni District Tamil Nadu
India

Lr. No. VAT Cell /41152 / 2007 (VCC No.1232), dated 17.9.2007.

Sir,

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

Ref: Letter dated 25.7.2007 from Tvl. Best Patch Rubber,
Rajagopalanpatti, Andipatti Taluk Theni District

Tvl. Bestpatch Rubber, Rajagopalanpatty , Andipatti have requested rate of tax clarification under the TNVAT Act 2006 for tyre repair patches. They want rate of tax for the following:

SNo	Query	Reply
1	Rate of tax under VAT for repair patches to dealers	Repair patches are used for tyre retreading. It is taxable at 4% vide GO Ms.No:107 dated 23.5.2007
2	Tyre repair patches sold to State Road Transport Corporation	Repair patches are used for tyre retreading. It is taxable at 4% vide GO Ms.No:107 dated 23.5.2007
3	Inter state sales without 'C' form	Repair patches are used for tyre retreading. It is taxable at 4% vide GO Ms.No:107 dated 23.5.2007
4	Two/Three/Four wheels tube puncture repair patches	Repair patches are used for tyre retreading. It is taxable at 4% vide GO Ms.No:107 dated 23.5.2007
5	Cycle tube puncture repair patches	4% vide entry 40 of Part 'B' of I Schedule

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)