

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Leader Exports,  
68, Swami Pansdaram Street,  
Chintadripet, Chennai 2

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Lr. No. VAT Cell / 44127/ 2007 (VCC No.1240 ), dated 17.9.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under  
TNVAT Act 2006 for jewellery packing materials  
– requested - Regarding.

Ref: Letter dated 26.6.2007 from Tvl. Leader Exports,  
Chennai 2

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Tvl. Leader Exports have requested rate of tax clarification under the TNVAT Act, 2006 for jewellery packing materials

1. Kajol Wooden Ring/Tops
2. Matiz Ring/Tops
3. Zip Folders
4. Pouches
5. Velvet Necklace Box

It is clarified that all are packing materials taxable at 4% vide entry No:94 of Part B to I Schedule to TNVAT Act 2006 with effect from 1.1.2007. Except Zip folders (which is resin bag, pouch), it is liable to tax at 12.5% under Part C 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)