## COMMERCIAL TAXES DEPARTMENT

From

THIRU T. JACOB, I.A.S.,

Commissioner of Commercial Taxes, Chepauk, Chennai-5.

Tvl.Sakthi Murugan Roller Flour Mills Ltd, Avinashi

## Lr. No. VAT Cell /41600 / 2007 (VCC No1242), dated 17.9.2007.

Sir,

Sub: TNVAT Act, 2006 - Clarification under TNVAT Act

2006 on input tax credit availed on purchase of wheat -

regarding. - requested - Regarding.

Ref: Letter dated 23.7.2007 from Tvl. Sakthi Murugan Roller

Flour Mills Ltd, Avinashi

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Tvl. Sakthi Murugan Roller Flour Mills Ltd, Avinashi have requested certain clarification on input tax credit.

The petitioner is informed that he is not entitled for 4% Input tax credit claimed. He has to pay 2% tax which he has already adjusted in his output tax. The action of the Assessing Officer is proper. But, he may get back 2% excessively paid by the petitioner from their supplier.

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)