

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Cethar Food oil Ltd,
43, A/2, Promenade Road,
Contonment, Trichy 1

Lr. No. VAT Cell /36574/ 2007 (VCC No1244), dated 18.9.2007.

Sir,

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

Ref: Letter dated 9.7.2007 received from Tvl. Cethar Food oil
Ltd, Trichy 1

With reference to their letter cited, Tvl. Cethar Food oil Ltd, Trichy are informed that as per Section 19(5) (a) , input tax credit shall be allowed in respect of sale of goods exempted under Section 15 of the TNVAT Act and as such for their product Rice bran oil, they are not eligible for Input tax credit while effecting local sales and they can avail Input tax credit when they effect inter state sale.

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)