

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Apex Polymers,
E Mail: shrilabdhi_tn@airtelbroadband.in

Lr. No. VAT Cell /41934 / 2007 (VCC No1253), dated 17.9.2007.

Sir,

Sub: TNVAT Act, 2006 – Certain clarification under TNVAT Act 2006 for availing Input tax credit in respect of UG cables and Power capacitors - requested - Regarding.

Ref: Letter dated 27.7.2007 from Tvl. Apex Polymers

Tvl. Apex Polymers have requested certain clarification under the TNVAT Act 2006 for availing Input tax credit in respect of UG cables and Power capacitors.

It is clarified that what have been purchased, are only electrical fittings, wires and capacitors. They are not part of machineries. So, they are not capital goods as defined by the Act. Hence, they are not entitled for Input tax credit.

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)