

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl Meenakshi Trading,  
36 A/A1, 11<sup>th</sup> Cross Street,  
Spencer's compound,  
Dindigul 624003

Lr. No. VAT Cell / 42189/ 2007 (VCC No1257), dated 17.9.2007.

Sir,

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

Ref: Letter dated 27.7.2007 from Tvl. Meenakshi Trading,  
Dindigul

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Tvl.Meenakshi Trading , Dindigul have requested rate of tax clarification under  
the TNVAT Act 2006 for and it is clarified as stated below:

S NO	Query	Reply
1	Is my sales to exporters (Agents form H) Exempted from tax	The dealers selling goods to exporters is a deemed exporter. His sales fall under zero rate sale. So, there is no need to collect tax on his sales to exporter.
2	In my purchases from unregistered dealers exempted because my sales are zero rate sales	Yes
3	If my purchases warrants any tax under section 12 of TNVAT Act 2006, then, will I be able to avail refund of purchase input tax credit as my sales are zero rate sale	No purchase tax – leviable which such goods are exported as such or after manufacture

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)