

COMMERCIAL TAXES DEPARTMENT

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

To
Tvl. Sri Annalakshmi Marketing,
No.1, Sivaji Street,
T.Nagar, Chennai-600 017.

Lr.No. VAT Cell / 41926/2007 (VCC No. 1259) , dt. 17.9.2007.

Sir,

Sub: TNVAT Act, 2006 - Rate of tax clarification under TNVAT Act, 2006 for cell phone accessories - Requested by Tvl. Sri Annalakshmi Marketing, Chennai-17 - Regarding

Ref: Letter dated 30.7.2007 from Tvl. Sri Annalakshmi Marketing, T.Nagar, Chennai-17.

Tvl. Sri Annalakshmi Marketing, T. Nagar, Chennai-17 have requested rate of tax clarification under the TNVAT Act 2006 for cell phone accessories.

It is clarified that cell phone and parts thereof are taxable at 4% as Information Technology products and falling under entry No. 68 of Part B of First Schedule to the TNVAT Act, 2006, with effect from 1.1.2007.

Sd/- G. Shanmugam,
for Commissioner of Commercial Taxes.

Copy to : The Secretary to Government, Commercial Taxes and Registration Department, Chennai-9.

// Forwarded / By order //

COMMERCIAL TAX OFFICER (VAT)