

COMMERCIAL TAXES DEPARTMENT

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

To
Tvl. valvoline Cummins Ltd.
E.mail rkmoothy@valvolinecummins.com

Lr.No. VAT Cell / 41933/2007 (VCC No. 1260) , dt. 17.9.2007.

Sir,

Sub: TNVAT Act, 2006 - Rate of tax clarification under TNVAT Act, 2006 for lubricants and greases - Requested by Tvl. Valvoline Cummins Ltd. - Regarding

Ref: E. mail dated 27.7.2007 from Tvl. Valvoline Cummins Ltd.

Tvl. Valvoline Cummins Limited have requested rate of tax clarification under the TNVAT Act 2006 for lubricants and greases.

It is clarified that lubricating oil is taxable at 12.5%. Grease is taxable at 12.5% under Part C of First Schedule. If they are sold as industrial inputs, they are taxable at 4%.

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)