## COMMERCIAL TAXES DEPARTMENT

From

THIRU T. JACOB, I.A.S.,

Commissioner of Commercial Taxes, Chepauk, Chennai-5.

The Manager, Mail Motor Service, Madurai 625 002

## Lr. No. VAT Cell /24289/ 2007 (VCC No1266), dated 19.9.2007.

Sir,

Sub: TNVAT Act, 2006 - Rate of tax clarification under

TNVAT Act 2006 for unserviceable condemned batteries of vehicles and UPS batteries - requested - Regarding.

Ref: Letter dated 20.4.2007 from The Manager, Mail Motor

service, Madurai 625 002

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The Manager, Mail motor service, Madurai 2 have requested rate of tax clarification under the TNVAT Act 2006 for unserviceable condemned batteries of vehicles and UPS batteries.

It is clarified that unserviceable condemned batteries of vehicles and UPS batteries are taxable at 12.5% vide entry No:69 of Part C to I Schedule to TNVAT Act 2006.

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)