

## COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Kataria Impex,  
204, Walltax Road,  
Chennai 600 003

Lr. No. VAT Cell /44585/ 2007 (VCC No1267), dated 19.9.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under  
TNVAT Act 2006 for finished leather, wet blue and  
leather products - requested - Regarding.

Ref: Letter dated 12.8.207 from from Tvl. Kataria Impex,  
Chennai 3

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Tvl. Kataria Impex, Chennai 600 003 have requested rate of tax clarification for  
finished leather, wet blue and leather products.

It is clarified as follows:

| S No | Commodity  | Rate of tax  |
|------|--|--|
| 1    | Finished leather   | Taxable at 4% under entry 41 of Part B of I Schedule |
| 2    | Wet blue   | Taxable at 4% under entry 41 of Part B of I Schedule |
| 3    | Leather products such as Belt, Jerkins, coats, shoes, hand bags, etc., | Taxable at 12.5% under Part C of I Schedule          |

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)