

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl Bhagus Marketing  
16/9 Dawood sahib Street,  
Chintadripet, Chennai 600 002

Lr. No. VAT Cell / 39820 / 2007 (VCC No 1273), dated 19.9.2007.

Sir,

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

Ref: Letter dated 18.7.2007 from Tvl. Bhagus Marketing , Chennai 2

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Tvl. Bhagus Marketing, Chennai 600 002 have requested rate of tax clarification for certain commodities which are used for their customers in their plant.

It is clarified as follows:

<b>S NO</b>	<b>Nature of goods for which rate of tax requested</b>	<b>Rate of tax clarified</b>
1	Form fill sealing pouch packing machine	Taxable at 4% under entry 25 of Part B of I Schedule
2	Processing Unit machineries i.e. pumps heat Exchangers homogenizer	Taxable at 4% under entry 25 of Part B to I Schedule
3	Quality Control for testing the liquid with lab equipment	Taxable at 4% under Section 2 (11) within the definition of capital goods
4	Liquid container i.e water bottle milk cane (Aluminium, Stainless steel , plastic	Treated as packing material taxable at 4% under entry 94 of Part B of I Schedule
5	Bushes for pipe line cleaning	Taxable at 12.5% under Part C of I Schedule

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)