COMMERCIAL TAXES DEPARTMENT

From

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

Thiru S. Dhamodaran E.mail <u>icidd@gmail.com</u>

Lr. No. VAT Cell / 42965 /2007 (VCC No.1276) dated 25.9.2007.

Sir,

- Sub: TNVAT ACT, 2006 Rate of tax clarification under TNVAT Act, 2006 for works contract Requested by Thiru S. Dhamodaran Sent Regarding.
- Ref: 1. Letter dated 5.5.2007 from Tvl. Techmek Engineers (P) Ltd., Bangalore
 - 2. Commissioner of Commercial Taxes Lr.No. VAT Cell/27273/2007(VCC 698) dt. 11.6.2007.
 - 3. Letter dated 24.5.2007 from Tvl. Scenario India. Chennai-89
 - 4. Commissioner of Commercial Taxes Lr.No. VAT Cell/30368/2007 (VCC 923), dt. 20.7.2007.
 - 5. E.mail dated 2.8.2007 from Thiru S. Dhamodaran *****

Clarification issued in this office Lr.No. 27273/2007 (VCC 698) dated 11.6.2007 stating that plumbing and sanitary work is to be treated under other works contract which is liable to tax at 4% is hereby cancelled with effect from 11.6.2007.

The work of plumbing for new building which falls under civil works contract is liable to tax at 2% as clarified in this office VAT Cell/30368/2007 (VCC 923) is reiterated. So the clarification issued in letter No. 27273/2007 (VCC 698) dated 11.6.2007 is cancelled from the date of its issue.

Sd./G. Shanmugam, For Commissioner of Commercial Taxes

Copy submitted to the Secretary to Government, Commercial Taxes and Registration Department, Chennai-9.

// Forwarded / By order //

COMMERCIAL TAX OFFICER (VAT)