

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Baby Engineering Private Limited,
No.E-37, D.P. Estate, Thuvakudi,
Thiruchirapalli – 620 015.

Lr. No. VAT Cell / 45470 /2007 (VCC No.1280) dated 25.9.2007.

Sir,

Sub: TNVAT ACT, 2006 – Rate of tax clarification under TNVAT Act, 2006 for boiler components and boiler juice clarifier to sugar mills - Requested by Tvl. Baby Engineering Private Limited, Thuvakudi, Trichy - Sent – Regarding.

Ref: Letter dated 18.8.2007 from Tvl. Baby Engineering Private Limited, Thuvakudi, Trichy-15.

Tvl. Baby engineering Private Limited, Thuvakudi, Tiruchirapalli-620 015 have requested rate of tax clarification under the TNVAT Act, 2006 for boiler components and boiler juice clarifier to sugar mills.

It is clarified as follows:

S.No.	Clarification requested	Reply
1.	Boiler components	Taxable at 4% as part of plant and machinery
2.	Boiler juice clarifier machinery spares	Taxable at 12.5%
3.	If the capital goods sold to other State without declaration, rate of tax application under CST.	Taxable at 3% with Form 'C'. If sales made to other States without form 'C', taxable at 4%.

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)