

COMMERCIAL TAXES DEPARTMENT

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

To
Tvl. Ballarpur Industries Limited,
No. 16, Cenatoph Road,
Teynampet, Chennai – 600 018.

Lr. No. VAT Cell / 45891 /2007 (VCC No.1284) dated 25.9.2007.

Sir,

Sub: TNVAT ACT, 2006 – Rate of tax clarification under
TNVAT Act, 2006 for certain stationery items -
Requested by Tvl. Ballarpur Industries Limited,
Teynampet, Chennai - Sent – Regarding.

Ref: E.mail dated 19.8.2007 from Tvl. Ballarpur Industries
Limited, Teynampet, Chennai-18.

Tvl. Ballarpur Industries Limited, Teynampet, Chennai-18 have requested rate of
tax clarification under the TNVAT Act, 2006 for certain commodities.

They are clarified as below:

Sl.No.	Name of the commodity	Reply
1.	Note book (spiral & non spiral)	Exempted (only student note books)
2.	File & folder made of plastic	4%
	File and folder made of paper	12.5%
3.	Pen and pencil	Exempted vide entry 81 of Part B of Fourth Schedule
4.	Marker pen & highlighter	12.5% under Part C of First Schedule
5.	Visiting card printed & non printed	4% vide entry 105 of Part B of First Schedule

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)