

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Veelsons Energy System Pvt. Ltd.,  
No.C-14/2, Industrial Estate,  
Tiruchirappali – 620 015.

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Lr. No. VAT Cell / 46800 /2007 (VCC No.1286) dated 27.9.2007.

Sir,

Sub: TNVAT ACT, 2006 – Rate of tax clarification under  
TNVAT Act, 2006 for boilers - Requested by Tvl.  
Veelsons Energy Systems Pvt. Ltd., Tiruchirappalli - Sent  
– Regarding.

Ref: Letter dated 20.8.2007 from Tvl. Veelsons Energy  
Systems Pvt. Ltd., Tiruchirappalli.

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Tvl. Veelsons Energy Systems Pvt. Ltd., Tiruchirappalli have requested rate of tax clarification under the TNVAT Act, 2006 for boilers.

It is clarified that boilers are classified as capital goods under section 2(11) and are taxable at 4% under TNVAT Act, 2006, with effect from 1.1.2007.

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)