COMMERCIAL TAXES DEPARTMENT

From

To

THIRU T. JACOB, I.A.S.,

Commissioner of Commercial Taxes, Chepauk, Chennai-5.

Tvl. PS Electricals (P) Ltd., No. 53, (NP) Developed Plots, Industrial Estate, Ekkattuthangal, Chennai – 600 097.

Lr. No. VAT Cell / 47148 /2007 (VCC No.1288) dated 4.10.2007.

Sir,

Sub: TNVAT ACT, 2006 – Rate of tax clarification under TNVAT Act,

2006 for certain commodities - Requested by Tvl. PS Electricals

(P) Ltd., Chennai –Regarding.

Ref: Letter dated 9.2.2007 from Tvl. PS Electricals (P) Ltd.,

Ekkattuthangal, Chennai-97.

Tvl. PS Electricals (P) Ltd., Ekkattuthangal, Chennai-97 have requested rate of tax clarification under TNVAT Act, 2006 for certain commodities.

It is clarified as below:

| S.No. | Name of the item | Rate of tax |
|-------|--------------------------------|--------------------------------------|
| 1. | Power, distribution & special | 4% under entry No. 141 of Part B of |
| | purpose transformers | First Schedule |
| 2. | Reactors | 12.5% under Part C of First Schedule |
| 3. | Instrument transformer | 4% under entry No.141 of Part B of |
| | | First Schedule |
| 4. | Transformer rectifier unit | 12.5% under Part C of First Schedule |
| 5. | Battery charger unit | 12.5% under Part C of First Schedule |
| 6. | Package sub-station | 12.5% under Part C of First Schedule |
| 7. | Control panels | 12.5% under Part C of First Schedule |
| 8. | Industrial locking devices and | 12.5% under Part C of First Schedule |
| | safety interlocking systems | |

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)