

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Velur Iron, Timber & Electrical
Merchants Association,
No.27-D 3, Karur Bye Pass road,
Velur – 638 182,
Namakkal District.

Lr. No. VAT Cell / 48560 /2007 (VCC No.1292) dated 4.10.2007.

Sir,

Sub: TNVAT ACT, 2006 – Rate of tax clarification under TNVAT Act, 2006 for primer purchased outside the State - Requested by Tvl. Velur Iron, Timber & Electrical Merchants Association, Velur, Namakkal District - Regarding.

Ref: Letter dated 7.9.2007 from Tvl. Velur Iron, Timber & Electrical Merchants Association, Velur, Namakkal District.

Tvl. Velur Iron, Timber & Electrical Merchants Association, Velur , Namakkal District have requested rate of tax clarification under TNVAT Act, 2006 for primer purchased from outside the State.

It is clarified that primer, if it is sold as industrial input is taxable at 4% vide Entry No. 67 of Part B to First Schedule to TNVAT Act, 2006, with effect from 1.1.2007. Since the purchases are effected from other States, they are not eligible for input tax credit.

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)