## COMMERCIAL TAXES DEPARTMENT

| From                              | То                                |
|-----------------------------------|-----------------------------------|
| <b>THIRU T. JACOB, I.A.S.,</b>    | Tvl. Subasree Dyeing,             |
| Commissioner of Commercial Taxes, | 255 (1) Kannimar Kovil Thottam,   |
| Chepauk, Chennai-5.               | Kuppandampalayam,'Tiruppur 641605 |

## Lr. No. VAT Cell /45487 / 2007 (VCC No 1295 ), dated 4.10.2007

Sir,

Sub: TNVAT Act, 2006 – Clarification under TNVAT Act 2006 for availing Input tax credit -requested - regarding.
Ref: Letter dated 20.8.2007 from Tvl. Supasree Dyeing, Tiruppur.

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Tvl. Subasree Dyeing, Tiruppur have requested clarification under the TNVAT Act 2006 for availing Input tax credit.

It is clarified that as per Section 19(11) of the TNVAT Act 2006, in case any registered dealer fails to claim Input tax credit in respect of any transaction of taxable purchase in any month, he shall make claim before the end of the financial year or before ninety days from the date of purchase whichever is later.

Sd/ Shanmugam For Commissioner of Commercial Taxes

Copy submitted to the Secretary to Government, Commercial Taxes and Registration Department, Fort St. George, Chennai-9.

// Forwarded // By Order //

COMMERCIAL TAX OFFICER (VAT)