COMMERCIAL TAXES DEPARTMENT

From

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

Commissioner of Commercial Taxes, Chepauk, Chennai-5.

Tvl Perumal Snuff Company, 33, Thayappa MudaliStreet, Chennai 1

Lr. No. VAT Cell / 49377 / 2007 (VCC No 1300), dated 4.10.2007

Sir,

Sub: TNVAT Act, 2006 - Rate of Tax clarification under

TNVAT Act 2006 for snuff - regarding.

Ref: Letter dated 13.9/2007 from Tvl. Perumal Snuff Co.,

Tvl. Perumal Snuff Co., No:33, Thayappa Mudali Street, Chennai 1 have requested rate of tax clarification for snuff.

It is clarified as follows:

- 1) As the sale of snuff is exempt from tax under TNVATR Act 2006 as per GO NO:146 CT & R (B2) Department dated 8.8.2007 with effect from 1.4.2007. Inter state sales of snuff is also exempted.
- 2) As the commodity is exempt from tax, no 'C' form need be collected
- The sale made to unregistered dealers in other State also is exempted from tax.

.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)