COMMERCIAL TAXES DEPARTMENT

To

From

THIRU T. JACOB, I.A.S., Commissioner of Commercial Taxes, Chepauk, Chennai-5. Tvl Amritraj Californian Medical Centre, 1466, 21st Street, 'H' Block, 16th Main Road, Anna Nagar (West), Chennai 600 040

Lr. No. VAT Cell / 19051 / 2007 (VCC No 1318), dated 15.10.2007

Sir,

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

TNVAT Act 2006 for imported machinery - regarding.

Ref: Letter dated 28.3.2007 from Tvl. Amritraj Californian

Medical Centre, Chennai 40

Tvl. Amritraj Californian Medical Centre, Chennai 600 040 have requested rate of tax clarification under the TNVAT Act 2006 for orthopedic Rehabilitation products..

It is clarified that only medical equipments/devices of implants are taxable at 4% vide entry No:81 of Part B to I Schedule to TNVAT Act 2006, with effect from 1.1.2007. The commodities mentioned in your letter are taxable at 12.5% under Part C of the I Schedule.

.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)