

COMMERCIAL TAXES DEPARTMENT

From

Thiru T.Jacob, I.A.S.,
Commissioner of Commercial Taxes,
Chepauk, Chennai-600 005.

To

Tvl.Faber castle India Private Ltd.,
Century Towers (Ground Floor) Old No.46
New No.6, Barnaby Road, Kilpauk,
Chennai.10.

Ref.No. VAT Cell / 4006 / 2007 (VCC 1319) Dated 15.10 .2007

Sir,

Sub:- Tamil Nadu Value Added Tax Act 2006- Rate of tax
clarification for stationery articles- Requested-Regarding.

Ref:- Tvl. Faber Castel (India) Private Ltd., Kilpauk, Chennai.10
Letter dt: 19.01.2007

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Tvl.Faber Castle India Private Limited, 6 Barnaby Road, Kilpauk,
Chennai.10 have requested rate of tax clarification under the Tamil Nadu Value Added
Tax Act, 2006 for stationary articles and clarified as follows:

S.NO.	Name of the Product	Rate of tax	Item No.	Part	Schedule	Remarks
1	Paint Marker Pen	12.5%		C	First	
2	Writing and Colouring Kit	4%	32	B	First	
3	Eraser	12.5%	.32	C	First	
4	Scales	12.5%	32	C	First	
5	Mechanical Pencils	Exempt	81	B	Fourth	
6	Mechanical Pencil Lead	Exempt	81	B	Fourth	
7	Sharpener	Exempt	81	B	Fourth	
8	Wooden Pencils	Exempt	81	B	Fourth	
9	Colour Pencils	Exempt	81	B	Fourth	
10	Wooden Roller Ball Pen	Exempt	81	B	Fourth	
11	Wooden Roller Ball Pen Refill	Exempt	81	B	Fourth	
12	Ball Pen	Exempt	81	B	Fourth	
13	Geometry Box	Exempt	81	B	Fourth	
14	Sketch Pens	12.5%	..	C	First	

15	Tex Liner pens Single /set	12.5%	..	C	First	
16	Multi Marker Pen single / set	12.5%	..	C	First	
17	Permanent Marker Pen	12.5%	..	C	First	
18	White Board Marker Pen	12.5%	..	C	First	
19	Self inking stamp (small, Medium, Large)	12.5%	..	C	First	
20	Text Liner Pen Inks	12.5%	..	C	First	
21	Mathematical Box	Exempt	81	B	Fourth	
22	Child safe Scissors	12.5%	..	C	First	
23	Stamp pad - Plastic Body	12.5%	..	C	First	
24	Stamp pad - Metal Body	12.5%	..	C	First	
25	Glue / Gum	12.5%	..	C	First	
26	Ball Pen Refills	Exempt	81	B	Fourth	
27	Poster Colour	12.5%	..	C	First	
28	White Board marker Pen Ink /permanent Marker Pen Ink	12.5%	..	C	First	
29	Wax Crayons	4%	32	B	First	
30	Plastic Crayons	4%	32	B	First	
31	Oil Pastel	12.5%	..	C	First	
32	Drawing Boards	4%	32	B	First	
33	Tack-it	12.5%	..	C	First	if sold to dealer
		4%	67	B	First	if sold as industrial input.

Sd/- G.Shanmugam
for Commissioner of Commercial Taxes.

Copy submitted to the Secretary to Government,
Commercial Taxes and Registration Department, Secretariat, Chennai.9

/Forwarded / By order

Commercial Tax Officer (VAT)