

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Meenatchi & Co.,
No. 149-B/2, Kamaraj Road,
Near Teppakulam Arch,
Madurai – 625 009.

Lr. No. VAT Cell / 53672 /2007 (VCC No.1322) dated 19.10.2007.

Sir,

Sub: TNVAT ACT, 2006 – Rate of tax clarification under
TNVAT Act, 2006 for batteries - Requested by Tvl.
Meenatchi & co., Madurai -Sent – Regarding.

Ref: Letter dated 4.10.2007 from Tvl. Meenatchi & Co.,
Madurai-9.

Tvl. Meenatchi & Co., Madurai-9 have requested rate of tax clarification under
TNVAT Act, 2006 for batteries for manufacture of UPS.

It is clarified that batteries sold to manufacture of UPS are industrial inputs and
therefore liable to tax at 4%, subject to production of certificate from the manufacturer.

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)