

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Chemicals (India) Company,
No. 33 (Old No. 16), Jones street (Broadway),
Chennai – 600 001.

Lr. No. VAT Cell / 50033 /2007 (VCC No.1323) dated 19.10.2007.

Sir,

Sub: TNVAT ACT, 2006 – Rate of tax clarification under TNVAT Act, 2006 for white/pink/brown aluminium oxide and green/black silicon carbide - Requested by Tvl. Chemicals (India) Company, Chennai-1 -Sent – Regarding.

Ref: Letter dated 12.9.2007 from Tvl. Chemicals (India) Company, Chennai-1.

Tvl. Chemicals (India) Company, Chennai-1 have requested rate of tax clarification under the TNVAT Act, 2006 for white / pink / brown aluminium oxide and green / black silicon carbide which is raw material for manufacturing grinding wheels.

It is clarified that white, pink, brown aluminium oxide, green, black silicon carbide are chemicals and therefore liable to tax at 4% whether imported or purchased within the state, they are taxable at 4%. There is no need to furnish certificate from the manufacturer when they sell the same as industrial input.

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)