

**COMMERCIAL TAXES DEPARTMENT**

From

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

To

Thiru S.Balaji,  
Coimbatore

E Mail

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**Ref.No. VAT Cell / 46808 / 2007 (VCC 1326) Dated 19 .10 .2007**

Sir,

**Sub:-** Tamil Nadu Value Added Tax Act 2006- Rate of tax clarification under TNVAT Act 2006 – requested - regarding

**Ref:-** Letter dated 22.8.2007 from Thiru S.Balaji, Coimbatore.

Tvl. S.Balaji, Coimbatore have requested rate of tax clarification under the TNVAT Act 2006 for effecting inter state sales.

The petitioner is informed that the inter state sales effected against declaration in form C is taxable at 3%. In the absence of form 'C' , it is taxable at local VAT Rate i.e.12.5%

**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)**