

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Excel Engineering Enterprises,  
25, Nehru Market, Sydenhams Road,  
CHENNAI-600 003.

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Lr. No. VAT Cell / 50038/ 2007 (VCC No.1327), dated 19.10.2007.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under  
TNVAT Act 2006 Requested – Regarding.

Ref: Letter dated 17.9.2007 from Tvl. Excel Engineering  
Enterprises, Chennai-3.

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Tvl. Excel Engineering Enterprises, Chennai-3, have requested rate of tax clarification under the TNVAT Act, 2006 for used machineries.

It is clarified that used machinery if sold as scraps are taxable at 4% and if sold in working condition it is capital goods liable to tax @ 4%.

Sd./ G. 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)