

COMMERCIAL TAXES DEPARTMENT

From

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

To

The Controller of Stores,  
Chennai Port Trust,  
Rajaji Salai,  
CHENNAI-600 001.

---

Lr. No. VAT Cell / 50040/ 2007 (VCC No.1328), 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 Chennai Port Trust, Chennai-  
1.

\*\*\*\*\*

Tvl. Chennai Port Trust, Chennai-1, have requested rate of tax clarification under the TNVAT Act, 2006 for inter state sales of waste oil with water, used oil in barrel along with barrels and unserviceable batteries of different size and models against Form C.

It is clarified that interstate sales of waste oil, used oil and unserviceable batteries are taxable at 3% if covered by Form C.

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)