

COMMERCIAL TAXES DEPARTMENT

From

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

To

The Chief Engineer (Agrl. Engg.),
487, Anna Salai, NANDANAM,
CHENNAI-600 035.

Lr. No. VAT Cell / 47669/ 2007 (VCC No.1329), dated 19.10.2007.

Sir,

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

Ref: Letter dated 23.8.2007 from the Chief Engineer (Agrl.
Engg.), Chennai-35.

The Chief Engineer (Agricultural Engineering), Chennai-35 have requested rate of tax clarification under the TNVAT Act, 2006 for scraps of machinery items and spares, if disposed in public auction.

It is clarified that scrap machine is taxable at 4% under TNVAT Act 2006, with effect from 1.1.2007.

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)