

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Hi Tech Associates,  
6/19, Radhakrishnan Street,  
T Nagar, Chennai 17

Lr. No. VAT Cell / 46810 / 2007 (VCC No 1334 ) , dated 19.10.2007

Sir,

Sub: TNVAT Act, 2006 – Rate of Tax clarification under  
TNVAT Act 2006 for self adhesive labels and hand  
labelling machine and spares – requested - reg

Ref: Lr.dated 20.8.2007 from Tvl. Hitech Associates, Chennai  
17

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Tvl. Hitech Associates, Chennai 17 have requested rate of tax clarification under  
the TNVAT Act 2006 for self adhesive labels and hand labelling machine and spares.

It is clarified as follows:

S No	Commodity	Rate of tax
1	Self adhesive tapes	Taxable at 12.5% . As per GO Ms.NO:133, CT & R Dated 12.7.2007
2	Hand labelling machine and spares	Liable to tax at 4% as per section 2 (11) of the TNVAT Act under entry 25 of Part B of I Schedule

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)