

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Sapna Electric Corporation
127, Thambu Chetty Street,
Chennai 600 001

Lr. No. VAT Cell /46786 / 2007 (VCC No 1335) , dated 19.10.2007

Sir,

Sub: TNVAT Act, 2006 – Certain clarification under TNVAT Act 2006 for supply of materials to SEZ by contractors – requested - reg

Ref: Lr.dated 27.8.2007 from Tvl. Sapna Electric Corporation, chennai 1

Tvl. Sapna Electric Corporation, Chennai 600 001 have requested rate of tax clarification under the TNVAT Act 2006 and whether they can raise bill in the name of contractor dealer, without charging VAT that they delivered the goods direct to the SEZ Unit and whether they are eligible for exemption on VAT for the turnover involved on the scale of electrical goods.

It is clarified that no zero rate sale is involved in this transaction as the invoice raised in the name of the contractor and the purchase order is placed by the contractor for the supply of material.

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)