

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Srinivasa Agencies,  
G C, Thaa Apartments (Opposite to  
M M Theatre)  
618-620 T H Road, Tondiarpet,  
Chennai 600 081

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Lr. No. VAT Cell / 46812 / 2007 (VCC No 1337 ) , dated 19.10.2007

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under  
TNVAT Act 2006 for LPG if sold for commercial use  
including food preparations – requested - reg

Ref: Lr.dated 24.8.2007 from Tvl. Srinivasa Agencies, Chennai  
81

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Tvl. Srinivasa Agencies, Chennai 81 have requested rate of tax clarification under the TNVAT Act 2006 for LPG if sold for commercial use including food preparation.

It is clarified that LPG sold for commercial use including food preparation if used as industrial input under entry 67 (a) of Part B of I Schedule taxable at 4% under TNVAT Act otherwise it is taxable at 12.5% as per Part C of I Schedule to the TNVAT Act 2006.

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)