

COMMERCIAL TAXES DEPARTMENT

From

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

To

Thiru T.N.Sankaran
11, Chandra Nagar Extension,
Srirangam Post,
Tiruchirapalli 620006

Lr. No. VAT Cell / 44734/ 2007 (VCC No 1342) , dated 22.10.2007

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under
TNVAT Act 2006 for bun, branded and unbranded biscuits
-requested - reg
Ref: Lr.dated 11.8.2007 from Thiru T.N.Sankaran,
Tiruchirapalli

Thiru T.N. Sankaran, Tiruchirapalli have requested rate of tax clarification under the TNVAT Act 2006 for bun, branded and unbranded biscuits.

It is clarified as follows:

S No	Commodity	Rate of tax
1	Bread (Branded or otherwise)	Exempt from tax
2	Unbranded bakery products including bun, rusk, biscuits and cakes	Taxable at 4% vide GO Ms.No:79 CT & R (B1) Department Dated 22.3.2007
3	Bakery products including biscuits of all varieties, cakes pastries sold with brand name	Taxable at 12.5% vide GO Ms.No:133 CT & R (B1) Department dated 12.7.2007

In the above, Item No:1 bread branded or otherwise since it enjoys exemption under TNVAT Act with effect from 1.1.2007.

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)