

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. A.K.M.N. Cylinders Pvt.Ltd,
S.F.No:13/1, 13/2 Door No:48,
Melachandapalayam, Musiri 621 211,
Tiruchirapalli District

Lr. No. VAT Cell /50630 / 2007 (VCC No 1345) , dated 24.10.2007

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under TNVAT Act 2006 for new empty LPG cylinder - requested

Ref: 1. Lr.dated 27.4.2007 from S.Vaidya and Co., Chennai 14
2. Commissioner (CT)'s lr VAT cell/26357/2007 VCC 592, dated 31.5.2007
3. Lr.dated 18.9.2007 from AKMN Cylinder Pvt.Ltd, Musiri Tiruchirapalli District

In the reference 3rd cited, Tvl. AKMN, Cylinders Private Limited, Musiri have requested to clarify the rate of tax on new empty LPG cylinder.

The clarification already issued in this office reference 2nd cited stating that Empty gas cylinder can be considered as packing material is taxable at 4% under entry 94 of Part B of I Schedule to the TNVAT Act 2006 with effect from 1.1.2007 is reiterated.

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)