

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Sydykdatasoft Pvt.Ltd,  
Chennai 40

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Lr. No. VAT Cell / 50037 / 2007 (VCC No 1348), dated 29.10.2007

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under TNVAT Act 2006 for software for local and interstate sales and educational cess if any to be levied - requested - regarding.

Ref: Lr. dated 14.9.2007 from Tvl.Sudykdatasoft, Chennai 40  
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Tvl. Sudykdatasoft, Chennai 40 have requested rate of tax clarification under Tamil Nadu Value Added Tax Act 2006 for software for local and interstate sales and educational cess if any to be levied.

It is clarified as follows:

Software falls under goods of incorporal of intangible character and is liable to tax at 4%. Inter state sales of software CST taxable at 3% with 'C' form, without C form 4%.

Sd/- 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)