

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. S.Venkatesh,
venkateshs@amiindia.co.in

Lr. No. VAT Cell / 52716/2007 (VCC No.1354) dated 5.11.2007.

Sir,

Sub: TNVAT ACT, 2006 – Rate of tax clarification under
TNVAT Act, 2006 - Requested - Regarding.

Ref: Letter dated 27.9.2007 from Tvl. S.Venkatesh
(E-Mail).

Tvl. S.Venkatesh, have requested rate of tax clarification under TNVAT Act, 2006 for vehicle Tracking System.

It is clarified that the vehicle Tracking System are taxable at 12.5% of Part C to Ist Schedule to TNVAT Act, 2006, with effect from 1.1.2007.

If it is sold to outside the State against 'C' form it is taxable @ 3%. If not covered with 'C' form, it is taxable @ 12.5%.

Sd./ G. Shanmugam,
for Commissioner of Commercial Taxes

Copy submitted to the Secretary to Government,
Commercial Taxes and Registration Department, Chennai-9.

// Forwarded/ By Order //

COMMERCIAL TAX OFFICER (VAT)