

**COMMERCIAL TAXES DEPARTMENT**

From

**Thiru T.Jacob, I.A.S.,**  
Commissioner of Commercial Taxes,  
Chepauk, Chennai-600 005.

To

Tvl. Black Smith  
1/314-B, Happy Garden colony,  
Mettupalayam Main Road,  
Coimbatore- 641 031.

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**Lr.No. Vat Cell/ 54299/ 2007 (VCC No.1358). Dated 5.11.2007**

Sir,

**Sub:-** Tamil Nadu Value Added Tax Act 2006- Rate of tax clarification under TNVAT Act,2006. Requested- Regarding.

**Ref:-** Lr. dated 9.10.2007 from Tvl. Black Smith Coimbatore.

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Tvl. Black Smith, Coimbatore have requested rate of tax clarification under the TNVAT Act, 2006 for Cutting Tools.

It is clarified that the Cutting Tools are taxable at 4% vide entry No.138 of Part B to 1st schedule to Tamil Nadu Value Added Tax Act 2006, with effect from 1.1.2007.

**Sd/- G.Shanmugam**  
for Commissioner of Commercial Taxes.

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

/Forwarded/By order

**Commercial Tax Officer (VAT)**