## COMMERCIAL TAXES DEPARTMENT

| From                              | То                              |
|-----------------------------------|---------------------------------|
| <b>THIRU T. JACOB, I.A.S.,</b>    | Tvl. Tamil Nadu State Transport |
| Commissioner of Commercial Taxes, | Corporation (Kumbakonam) Ltd,   |
| Chepauk, Chennai-5.               | Kumbakonam                      |

## Lr. No. VAT Cell /46799 / 2007 (VCC No 1363), dated 13.11.2007

Sir,

- Sub: TNVAT Act, 2006 Certain clarification under TNVAT Act 2006 requested -reg.
- Ref: Lr.dated 25.8.2007 received from Tvl. Tamil Nadu State Transport Corporation (Kumbakonam)Ltd, Kumbakonam. \*\*\*\*\*

The petitioners have requested certain clarification regarding the concessional rate of tax under VAT Act 2006.

It is clarified that as per section 88 (3)(i) of the TNVAT Act 2006 notifications, clarifications, exemptions already issued under TNGST Act 1959 is continued and in force even under VAT Act 2006 provided that if they are not in consistent with any other provisions of TNVAT Act 2006.

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)