

COMMERCIAL TAXES DEPARTMENT

From

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

To

Thiru S.Senthilnathan
Tax Consultant
E Mail Senthilnathan@hotmail.com

Lr. No. VAT Cell /52711 / 2007 (VCC No 1365) , dated 13.11.2007

Sir,

Sub: TNVAT Act, 2006 – Certain clarification under TNVAT Act 2006 regarding input tax credit on Inter state sale requested - reg.

Ref: Lr.dated 2.10.2007 received from Thiru S. Senthilnathan.

Thiru S. Senthilnathan, Chennai have requested clarification under the TNVAT Act 2006 for input tax credit on inter state sale.

It is clarified that the purchases of goods paying tax at 4% and sold the same at 3% against 'C' form to other States, the excess 1% may either be adjusted against any output tax or get refunded at later stage.

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)

COMMERCIAL TAXES DEPARTMENT

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

To
Thiru K.Arunkumar,
Oriental Hotels Ltd
E Mail
jayanthi.ananthanarayanan@tajhotels.com

Lr. No. VAT Cell / 55569/ 2007 (VCC No 1389) , dated 20.11.2007

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under TNVAT Act 2006 for LPG (Commercial) - requested -reg.

Ref: Lr.dated 15.10.2007 received from Tvl. 27.8.2007 received from Tvl.Oriental Hotels Ltd

Tvl. Oriental Hotels Ltd Chennai have requested clarification under the TNVAT Act 2006 for LPG (Commercial) whether they purchase as industrial input by paying 4% tax.

It is clarified that if purchase is as industrial input, LPG (Commercial) is liable to tax at 4% without declaration under entry 67 of Part B of Ist Schedule to the 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.

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COMMERCIAL TAX OFFICER (VAT)

COMMERCIAL TAXES DEPARTMENT

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

To
Tvl. Sterling Biotech Ltd,
Email ubeidulla@hotmail.com

Lr. No. VAT Cell / 55565/ 2007 (VCC No 1390) , dated 19.11.2007

Sir,

Sub: TNVAT Act, 2006 Certain clarification under TNVAT Act 2006 for claiming Input tax credit - requested -reg.

Ref: Lr.dated 15.10.2007 received from Tvl. Sterling Biotech Ltd, Octacamund

Tvl. Sterling Biotech Limited, Octacamund have requested rate of tax clarification under the TNVAT Act 2006 for claiming Input tax credit as their end product is both taxable and non taxable.

It is clarified that proportionate Input tax credit will be disallowed under Section 19 (5) (a) and 19(12) of Vat Act as their end product and transactions are both taxable and non taxable.

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.

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COMMERCIAL TAX OFFICER (VAT)

COMMERCIAL TAXES DEPARTMENT

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

To
Tvl. Globewide
E Mail globewide@vsnl.net

Lr. No. VAT Cell / 52355/ 2007 (VCC No 1400) , dated 20.11.2007

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under TNVAT Act 2006 for rubber bands - requested

Ref: Lr.dated 27.9.2007 received from Tvl. Globe wide.

Tvl. Globe wide have requested clarification under the TNVAT Act 2006 for rubber band.

It is clarified that rubber band is taxable at 12.5% vide entry No:69 of Part C to I Schedule to TNVAT 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, Fort St. George, Chennai-9.

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COMMERCIAL TAX OFFICER (VAT)

COMMERCIAL TAXES DEPARTMENT

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

To
Tvl. Anandha Ramamoorthy
Sunpharma

E Mail PrasadRao@sunpharma.com

Lr. No. VAT Cell / 56188/ 2007 (VCC No 1416) , dated 20.11.2007

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under TNVAT Act 2006 for used M.S.Barrels - requested

Ref: Lr.dated 17.10.2007 received from Tvl. Anandha Ramamoorthy

Tvl. Anandha Ramamoorthy, Sunpharma, Chennai have requested rate of tax clarification under the TNVAT Act 2006 for used M.S barrels.

It is clarified that used M.S.barrels are taxable at 4% vide entry 94 of Part B to I Schedule to TNVAT 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, Fort St. George, Chennai-9.

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COMMERCIAL TAX OFFICER (VAT)

