

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Erbis Engineering Company Ltd,  
39 II Main Road,  
R.A Puram, Chennai 28

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Lr. No. VAT Cell /46802 / 2007 (VCC No 1368 ) , dated 9.11.2007

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under  
TNVAT Act 2006 for spare parts – requested – regarding.

Ref: Lr.dated 23.8.2007 received from Tvl. Erbis Engineering  
Company Ltd, Chennai

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Tvl. Erbis Engineering Co., Ltd, Chennai have requested rate of tax clarification under the TNVAT Act 2006 for spare parts for medical equipments.

It is clarified that spare parts for medical equipments are taxable at 4% vide entry No:81 of Part B to I Schedule to TNVAT Act 2006 read with proviso to Section 3 (2) of TNVAT Act 2006.

Sd/- .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)