

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Nachiar Spinning Mills Pvt.Ltd,  
Post Box No:23,  
Srivilliputtur Road,  
Rajapalayam 626 117

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Lr. No. VAT Cell /55919/ 2007 (VCC No 1369 ), dated 9.11.2007

Sir,

Sub: TNVAT Act, 2006 – Certain clarification under TNVAT Act  
2006 for Input tax credit adjustment - requested – regarding.

Ref: Lr.dated 16.10.2007 from Tvl. Nachiar Spinning Mills  
Pvt.Ltd,Rajapalayam.

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Tvl. Nachiar Spinning Mills Pvt.Ltd, Rajapalayam have requested certain clarification under the TNVAT Act 2006 whether the parts and accessories of textile machinery purchased on or after 01.01.2007, it being used the existing machinery purchased prior to 01.01.2007 are eligible for Input tax credit of 100% or not.

It is clarified that they may claim 100% input tax credit relating to parts and accessories of machinery if they are used in the existing machinery purchased prior to 01.01.2007. They can claim the input tax credit relating to such goods, in the month of purchase of such parts and spares.

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)