

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. All India chamber of Match Industries,  
RAJCOTE,  
110, Kamarajar Road,  
Sivakasi 626123

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Lr. No. VAT Cell /57966 / 2007 (VCC No 1370), dated 16.11.2007

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under  
TNVAT Act 2006 for Handmade matches and partially  
machine made matches – rate of tax – requested –  
regarding.

Ref: Letter dated 30.10.2007 from Tvl. All India chamber of  
match Industries, Sivakasi

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Tvl. All India chamber of Match Industries, Sivakasi have requested rate of tax clarification under the TNVAT Act 2006 for handmade safety matches and partially machine made safety matches.

It is clarified that the hand made safety matches and partially machine made matches made as narrated at para III (ii) in the reference cited is exempt from tax vide entry NO:43 of Part 'B' to IV 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.

/Forwarded by order/

COMMERCIAL TAX OFFICER (VAT)