

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Best Air Systems Private Limited,
No.34, Thiyagaraya Street,
North Usman Road,
Flat No.4, Vamsadhara Apartments
T. Nagar, Chennai – 600 017.

Lr. No. VAT Cell / 44961 /2007 (VCC 1371), dated 14.11.2007.

Sir,

Sub: TNVAT Act, 2006 – Certain clarification under VAT Act
for certain spare parts – Requested by Tvl. Best Air Systems
Private Limited, T.Nagar, Chennai-17 - Regarding.

Ref: Letter dated 13.8.2007 from Tvl. Best Air Systems Private
Limited, T.Nagar, Chennai-17.

Tvl. Best Air Systems Private Limited, T.Nagar, Chennai-17 have requested rate
of tax clarification under the TNVAT Act, 2006 for certain spare parts.

It is clarified as follows:

S.No.	Rate of tax clarification requested	Reply
1.	Aluminium Notch angle, stainless steel tie rod, grouting angle, filters with frames, dampers with frames, aluminium single side notch angle, aluminium double side notch angle, MS support angle grouting leg, stainless steel water filter with frames, PVC support angle with grouting leg, diffusers, doors	Liabile to tax at 4% under entry 67-A of Part B of First Schedule.
2.	Drums, impellers and cones	
3.	Stainless steel water filters	Liabile to tax at 4% under entry 67-A of Part B of First Schedule.
	Stainless steel doors	Taxable at 12.5% under entry 69 of Part C of First Schedule

4	Pressure gauge with siphon tube and coupling	} Liable to tax at 4% under entry 67-A of Part B of First Schedule
5.	Butterfly valves	
6.	Gate valves	
7.	Drums, cones & rotary air filter	

Sd./G. Shanmugam,
For Commissioner of Commercial Taxes

Copy to the Secretary to Government,
Commercial Taxes and Registration Department, Fort St. George, Chennai-9.

// Forwarded / By Order //

COMMERCIAL TAX OFFICER (VAT)