

COMMERCIAL TAXES DEPARTMENT

From

Thiru T.Jacob, I.A.S.
Principle Secretary /
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-17.

Lr. No. VAT Cell/44961/2007 (VCC 1371), dated 17.9.2008

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 – Reg.

REF : 1. Letter dated 13.8.2007 from Tvl.Best Air Systems Private Limited, T.Nagar, Chennai.17.
2. Lr. No. VAT Cell/44961/2007 (VCC 1371), dt.14.11.2007.

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In supersession of the clarification issued in the reference 2nd cited, the following clarification is issued in respect of the commodities mentioned below:

Sl. No.	Rate of tax clarification requested	Reply
1.1	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, PVC support angle with grouting leg, diffusers doors.	Taxable @ 12.5% Liable to tax at 4% under entry 67 of Part B of First Schedule, subject to declaration from the manufacturer, if it is used as industrial input.
1.2	Drums, impellers and cones	
1.3	Pressure gauge with siphon tube and coupling	
1.4	Drums, cones & rotary air filter	
2	Stainless Steel water filters and Stainless Steel doors	Taxable at 12.5% under entry 69 of Part C of First Schedule.
3	Industrial Valves	Liable to tax at 4% under entry 67 A of Part B of First Schedule.

Sd.../ T. Jacob
Principle Secretary /
Commissioner of Commercial Taxes.

Copy to the Secretary to Government,
Commercial Taxes & Registration Department, Chennai-9.

/ Forwarded/ By Order /

Commercial Tax Officer