

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. The Madras Electric Trades Association,
No. 93, Govindappa Naicken Street,
2nd Floor,
CHENNAI-600 001.

Lr. No. VAT Cell / 46790 / 2007 (VCC No. 1373), dated: 19.11.2007.

Sir,

Sub: **TNVAT Act, 2006** – Rate of tax clarification under
TNVAT Act 2006 Requested – Regarding.

Ref: Letter dated 22.8.2007 received from Tvl. The Madras
Electric Trades Association, Chennai-1.

Tvl. Madras Electric Trades Association, have requested rate of tax clarification under the TNVAT Act, 2006 for Direct Coupled WRA (Water Raising Apparatus) DC Air Compressor Complete set.

It is clarified that the above commodities sold by them will not fall under the entry “Railway wagons, Engines, Coaches and parts thereof”. They are not parts of the railway wagon, engines and coaches. Hence, the above commodities are taxable @ 12.5%. If the commodities are sold to Railway in other States, the goods are taxable at the local rate i.e. 12.5% as the Railways cannot issue Form ‘D’ or ‘C’ now. If it is sold to unregistered dealer also taxable @ 12.5%.

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)