

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl.P.P.Bakelite,  
No 5, Iron Monger Street,  
Chennai 600 079

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Lr. No. VAT Cell /30798 / 2007 (VCC No 1386) , dated 20.11.2007

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under  
TNVAT Act 2006 for handles with utensils - requested -  
reg.

Ref: Lr. dated 29.5.2007 from Tvl. P.B.Bakelite

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Tvl. P.P.Bakelite, Chennai 79 have requested rate of tax clarification under the  
TNVAT Act 2006 for handles with utensils.

It is clarified that as per proviso to section 3 (2) of the TNVAT Act 2006, spare  
parts, accessories and components are liable at the rate applicable to the goods to which  
they are associated with.

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)