

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl Quality Lube Products Pvt.Ltd,
35C & 35A, SIDCO Industrial Estate,
Manali New Town,
vichoor, Chennai 600103

Lr. No. VAT Cell / 55566 / 2007 (VCC No 1387) , dated 20.11.2007

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under
TNVAT Act 2006 for furnace oil sludge, waste oil, used
transformer oil, and used lubricating oil - requested -reg.

Ref: Lr. dated 17.10.2007 from Tvl. Quality Lube Products
Pvt.Ltd, Chennai 103

Tvl. Quality Lube Products Pvt.Ltd, Chennai 103 have requested rate of tax clarification under the TNVAT Act 2006 for furnace oil sludge, waste oil, used transformer oil and used lubricating oil.

It is clarified as follows:

S No	Commodity	Rate of tax
1	Furnace oil sludge	Liable to tax at 12.5% under Part C of I Schedule
2	Used lubricating oil	Used lubricating taxable at 12.5% Part C of I Schedule
3	Waste oil	Taxable at 12.5% under Part C of I Schedule
4	Used transformer oil	

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)