

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl International Pvt.Ltd,  
6, Esplanade, Indian chamber Buildings,  
3<sup>rd</sup> floor, Chennai 1

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Lr. No. VAT Cell / 51301/ 2007 (VCC No 1394) , dated 20.11.2007

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under  
TNVAT Act 2006 for used cars, bikes and motor car -  
requested -reg.

Ref: Letter dated 20.9.2007 from Tvl. International Private Ltd,  
Chennai 1

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Tvl. International Private Ltd, Chennai 1 have requested certain clarification under the TNVAT Act 2006 for used car, bikes and motor car.

It is clarified that the sales of old bikes, cars and other motor cars are taxable at 12.5% under Part C to I Schedule to TNVAT Act 2006 with effect from 1.1.2007. For the purchase of new cars, they are not entitled for Input tax credit.

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)