

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl Karur Oil Distributors,
No:1, LGB Nagar,
Karur 2

Lr. No. VAT Cell / 55905/ 2007 (VCC No 1396) , dated 20.11.2007

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under
TNvAT Act 2006 – disallowance of Input tax credit in
the case where turnover is below taxable limit -requested
-reg.

Ref: Letter dated 19.10.2007 from Tvl. Karur Oil
Distributors, No:1-A, LGB Nagar, Karur 2

Tvl. Karur Oil Traders, Karur have requested certain clarification under the
TNVAT Act 2006 for availing Input tax credit where the turnover is below the taxable
limit.

It is clarified that the action of the assessing Officer in disallowing the Input tax
credit and demand the payment of output tax is justified wherein this case falls below the
taxable limit.

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)