

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Maruthi Office Equipment Pvt.Ltd,
152, 100 Feet Road,
MMDA Bus stop, Arumbakkam,
Chennai 106

Lr. No. VAT Cell /55213/ 2007 (VCC No 1401) , dated 20.11.2007

Sir,

Sub: TNVAT Act, 2006 – Certain clarification under TNVAT
Act 2006 -requested regarding.

Ref: Letter dated 8.10.2007 received from Tvl. Maruthi office
equipments Pvt.Ltd

Tvl. Maruthi office equipments Pvt.Ltd, Chennai 106 have requested certain clarification for sales to Special Economic Zone and sales to 100% Export Oriented Unit. It is clarified as detailed below:

1. Sales to Unit located in SEZ is zero rated sale . So, the seller who sold goods to such unit can get refund of corresponding input tax credit.
2. Sales to E.O.U exempted as the exemption in this regard still continues.

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)