

## COMMERCIAL TAXES DEPARTMENT

From  
**Thiru . T. Jacob, I.A.S.,**  
Commissioner of Commercial Taxes,  
Chepauk,  
**Chennai.5.**

Tvl.Belmous Supplies Pvt. Ltd.,  
32, Facit Avenue,  
**KANDANCHAVADI,**  
Chennai-600 096.

**Lr.No. VAT Cell / 52353 /2007 (VCC No. 1409) , Dt. 20.11.2007.**

Sir,

Sub: **TNVAT Act, 2006** - Rate of tax clarification under TNVAT Act, 2006 for certain goods - Requested Regarding

Ref: Letter dated 27.9.2007 from Tvl. Belmous Supplies Pvt. Ltd., Chennai- 96.

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Tvl. Belmous Supplies Pvt. Ltd., Chennai- 96, have requested rate of tax clarification under the TNVAT Act 2006 for certain goods as detailed below:-

It is clarified as follows: -

	<b>Nature of commodity for which rate of tax requested</b>	<b>Rate of tax clarified as</b>
1	Can Cap - Made of Polypropylene Plastic	Liable to tax at 4% as plastic goods as per G.O.Ms.79, CT&R Dated: 23.3.2007.
2	Citrus Peeler - Made of Polypropylene Plastic	
3	Crusher Plastic - Made of ABS Plastic	
4	Mesh Back Scrubber - Made of LDPE Plastic	
5	Mesh Body Scrubber (or) Net Bath Sponge - Made of LDPE Plastic	
6	Single Egg Ring - Ring made of Stainless Steel and handle made of plastic which is used in kitchen (kitchenware item)	Liable to tax at 12.5%

7	Magnetic Soap Holder - Body made of ABS plastic, in which a small magnet is adhesived and a stainless steel cup to fix the soap.	Liable to tax at 12.5% under entry 69 of Part C of Ist Schedule
8	Towel Rail - End brackets are made of ABS Plastic and the tube connecting the brackets is made of M.S.tube.	
9	Towel Ring - The bracket is made of ABS plastic and the ring is of Aluminium.	

Sd/- **G. Shanmugam,**  
for Commissioner of Commercial Taxes.

Copy to: The Secretary to Government,  
Commercial Taxes and  
Registration Department,  
Chennai-9.

**// Forwarded / By order //**

**COMMERCIAL TAX OFFICER (VAT)**