

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. R. Venkataramani,  
VAT Practitioner,  
Plot No. 39, Door No. 22,  
7<sup>th</sup> Street, S.R.P. colony,  
Chennai – 600 082.  
E.mail  
[www.venkataramani\\_qn.yahoo.co.in](http://www.venkataramani_qn.yahoo.co.in)

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Lr. No. VAT Cell / 46796 /2007 (VCC 1411), dated 20.11.2007.

Sir,

Sub: TNVAT Act, 2006 – Certain clarification under VAT Act regarding eligibility of zero rating and refund of input tax for the sales to registered dealers in SEZ – Requested by Thiru R. Venkataramani, VAT Practitioner, Chennai - Regarding.

Ref: Letter dated 20.8.2007 from Thiru R. Venkataramani, VAT Practitioner, Chennai-81.

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Thiru R. Venkataramani, VAT practitioners, Chennai-82 has requested certain clarification under the TNVAT Act, 2006 regarding claiming of refund and SEZ units

It is clarified that zero rated sale under section 18 of the TNVAT Act is applicable to SEZ units located in Tamil Nadu only.

For the sales effected to SEZ units located outside the State, provisions of CST Act 1956 are applicable.

Zero rated sale has to be claimed as per the provisions of Section 18 of the TNVAT Act and Rule 11 of TNVAT Rules.

Sd./G. Shanmugam,  
For Commissioner of Commercial Taxes

Copy to the Secretary to Government,  
Commercial Taxes and Registration Department, Fort St. George, Chennai-9.

// Forwarded / By Order //

COMMERCIAL TAX OFFICER (VAT)