

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Tamil Nadu Curers Association,
15-2-133, Kamarajar Thidal,
Pattiveeranpatti 624 211

Lr. No. VAT Cell / 50862 / 2007 (VCC No 1413) , dated 20.11.2007

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under TNVAT Act 2006 for coffee - requested - regarding.

Ref: Letter dated 20.9.2007 received from Tvl.Tamil Nadu Curers Association, Pattiveeranpatti 624 211

Tvl. Tamil Nadu Curers Association, Pattiveeranpatti have requested rate of tax clarification under the Tamil Nadu Value Added Tax 2006 for 'coffee' that is to say, are one of the forms of coffee, such as coffee beans, seeds, whether or not cured or roasted or decaffeinated and coffee powder is taxable at 4%.

It is clarified that the above are taxable at 4% vide entry No:30 of Part B to I Schedule to Tamil Nadu Value Added Tax 2006 with effect from 1.1.2007 but branded coffee is taxable at 12.5% under serial NO:69 of Part C of I Schedule.

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)