

COMMERCIAL TAXES DEPARTMENT

From

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

To

Thiru S.Balaji  
E Mail : balajicheraan@yahoo.com

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Lr. No. VAT Cell / 46798 / 2007 (VCC No 1425), dated 5.12.2007

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under  
TNVAT Act 2006 for imported gate valves - requested -  
reg.

Ref: Lr. dated 22.8.2007 received from Thiru S.Balaji

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Thiru S.Balaji in his letter cited has requested rate of tax clarification for imported gate valves.

It is clarified as detailed below:

1. Gate valves imported from other countries/States are taxable at 12.5% vide entry No:69 of Part C to I Schedule.
2. If they effected sales to other States covered by C form taxable at 3% . If not covered by C form taxable at 12.5%

They are not eligible for claiming input tax credit

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)