

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Asian Paints,
No:1/103, Poonamallee High Road,
Vanagaram, Chennai 600 095

Lr. No. VAT Cell /44133 /2007 (VCC No. 1426) dated 10.12.2007

Sir,

Sub: TNVAT ACT, 2006 – Certain clarification requested under TNVAT Act by Tvl.Asian Paints, Chennai 95 –regarding.

Ref: Letter dated 13.8.2007 from Tvl. Asian Paints, Vanagaram, Chennai 95

Tvl. Asian Paints, Vanagaram, Chennai 95 have requested rate of tax clarification under the TNVAT Act 2006. They are clarified as detailed below:

S No	Clarification sought for	Reply
a)	Whether the sales can be made by the manufacturer or trader to any person or to any dealer	In G.O.Ms.No:135/CT&R/B2,dated 16.7.2007 in the First schedule in Part B after item 67 and entries thereto, the following items and entries shall be inserted as 67 A goods, which are sold either by manufacturer or trader taxable at 4%
b)	Whether any restrictions are there to the effect that the sales should be made only to the manufacturers against declaration	There is no restriction as to sales to be made only to the manufacturer against declaration. Any goods taxable at 12.5% under entry 67 required declaration
c)	Why points (ad) (i) to (iv) are mentioned under both entry 67 or 67 A of Part B of First Schedule	Entry 67 is about industrial inputs for use in connection with the manufacturing goods in this State taxable at 4% Entry 67 A goods mentioned are sold either by the manufacturer or trader, taxable at 4%

d)	Whether they can issue credit note for the excess tax collection and claim in the subsequent monthly returns, since the notification come into effect from 16.7.2007.	Yes. They can issue credit note
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Sd./ G. Shanmugam,
For Commissioner of Commercial Taxes

Copy submitted to the Secretary to Government,
Commercial Taxes and Registration Department, Chennai-9.

// Forwarded / By Order //

COMMERCIAL TAX OFFICER (VAT)