

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. TCF – Nadi Industrial Fans Pvt.Ltd,  
No:34, GNT Road,  
Ponnammanmedu,  
Madhavaram, Chennai 600 110

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Lr. No. VAT Cell /47147 /2007 (VCC No. 1428) dated 5.12.2007

Sir,

Sub: TNVAT ACT, 2006 – Rate of tax clarification for inter state sales to Government Departments – requested by Tvl.TCF-Nadi Industrial Fans Pvt.Ltd, Madhavaram, Chennai – regarding.

Ref: Tvl. TCF-Nadi Industrial Fans Pvt.Ltd, Madhavaram, Chennai 110 letter dated 30.8.2007.

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Tvl.TCF-Nadi Industrial Fans Pvt.Ltd, Madhavaram, Chennai 110 has requested rate of tax clarification under the TNVAT Act 2006 for inter-state sales to Government Departments and Railways in other States.

It is clarified that local rate under VAT Act are leviable on the inter-state sales to Government Departments/Railways/BARC etc., on the withdrawal of Form D, as if sold to an unregistered dealers as per Section 8 (2) (b) of the CST Act 1956.

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)