

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Deputy Chief Materials Manager/SD,  
Integral Coach Factory,  
Chennai 600 038

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Lr. No. VAT Cell /52339 /2007 (VCC No. 1429) dated 5.12.2007

Sir,

Sub: TNVAT ACT, 2006 – Rate of tax clarification for condemned machineries (scrap) – requested by Tvl. Integral Coach Factory, Chennai – regarding.

Ref: Letter NO:ICF/S/Auction/ST, dated 26.9.2007 from the Deputy Chief Materials Manager/SD, Integral Coach Factory, Chennai 38

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Tvl.Integral Coach Factory , Chennai 38 have requested rate of tax clarification under the TNVAT Act 2006 for condemned machineries (scrap).

It is clarified that condemned machineries (scrap) are taxable at 4% vide entry No:122 of Part B of First Schedule to Tamil Nadu Value Added Tax Act 2006 with effect from 1.1.2007 . The earlier clarification issued in VAT cell/1461/2007 (VCC 261) , dated 30.3.2007 in this respect stands cancelled from the date of issue.

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)