

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Nitin Trading Corporation,  
No:11, Katchaleswarar Agraharam Street,  
Chennai 600001

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Lr. No. VAT Cell /56854 /2007 (VCC No. 1432) dated 5.12.2007

Sir,

Sub: TNVAT ACT, 2006 – Rate of tax clarification for used scooter and motor car – requested by Tvl. Nitin Trading Corporation, Chennai 1 –regarding.

Ref: Letter dated 23.10.2007 from Tvl. Nitin Trading Corporation, Chennai 1.

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Tvl.Nitin Trading Corporation, Chennai 1 have requested rate of tax clarification under the Tamil Nadu Value Added Tax Act 2006 for used scooter/motor car.

It is clarified that the dealer is not a dealer in used cars. Hence, sales made by them are taxable at 12.5% under Entry NO:69 of Part C of First Schedule to Tamil Nadu Value Added Tax Act 2006

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)