

COMMERCIAL TAXES DEPARTMENT

From

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

To

The Director of Agriculture,
Chepauk, Chennai 5

Lr. No. VAT Cell /55574 /2007 (VCC No. 1435) dated 5.12.2007

Sir,

Sub: TNVAT ACT, 2006 – Rate of tax clarification for laboratory instruments and equipments – requested by the Director of Agriculture, Chennai 5 – regarding.

Ref: Letter No ACS 2/94666/2007 dated 17.10.2007 from the Director of Agriculture, Chepauk, Chennai 5

The Director of Agriculture, Chepauk, Chennai 5 in his letter cited has requested rate of tax clarification for laboratory instruments and equipments.

It is clarified that unclassified laboratory instruments and equipments are taxable at 12.5% under Part C of First Schedule to Tamil Nadu Value Added Tax Act 2006 with effect from 1.1.2007 . Further, reduction in rate of tax to 4% on the sale to State and Central Government Departments including Indian Railways and Departments of other State Government in Tamil Nadu of any goods under section 88 (3)(i) of 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)