

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Geetee Abrasives,  
14 A Kasi Industrial Estate,  
Jafferkhanpet Chennai 600 083

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Lr. No. VAT Cell / 54808/ 2007 (VCC No 1436), dated 6.12.2007

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under Tamil Nadu Value Added Tax Act 2006 for grinding wheel - requested -regarding

Ref: Letter dated 15.10.2007 received from Geetee Abrasives, Chennai 83

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It is clarified that grinding wheel is only tool and liable to tax at 4% vide entry 138 of Part B of I Schedule.

If sold to other States with 'C' forms rate of tax is 3% and without 'C' form 4%.

Sd/- G.Shanmugam,  
For Commissioner of Commercial Taxes

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

// Forwarded // By Order //

DEPUTY COMMERCIAL TAX OFFICER