

COMMERCIAL TAXES DEPARTMENT

From

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

To

Thiru G.Vaithiyanathan,
13 R R Samy lane,
Coimbatore 641009

Lr. No. VAT Cell / 51300 / 2007 (VCC No 1437), dated 5.12.2007

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under
TNVAT Act 2006 for electric motors under local and
inter state sales - regarding
Ref: Lr. No dated 22.9.2007 from Thiru G.Vaithiyanathan.

Thiru G.Vaithiyanathan, Coimbatoree has requested rate of tax clarification under the Tamil Nadu Value Added Tax Act 2006 for electric motors if sales effected to local and interstate and to industries within the State.

It is clarified as follows:

Electric motors

S No	Query	Reply
a	If sold to machinery manufactured against certificate	Liable to tax at 4%
b	If sold to registered dealer in the State	Liable to tax at 12.5%
c	If sold to Industries for their own machineries against certificate	Taxable at 4%
d	if sold to consumers within the State	Liable to tax at 12.5%
e	If sold to dealers in other State (against form C)	Taxable at 3%
f	If sold to consumers in other States	Taxable at 12.5%

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