

COMMERCIAL TAXES DEPARTMENT

From

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

To

Thiru A.P.Gurusamy Chettiar and Co.,
4, Lalkhan Street,Chidambaram

Lr. No. VAT Cell /59925 / 2007 (VCC No 1439), dated 5.12.2007

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under TNVAT
Act 2006 for green manure seeds - requested -regarding

Ref: Letter dated 14.11.2007 received from Tvl. A.P.Gurusamy
Chettiar and Co., Chidambaram

Your points are clarified as follows:

- a) Green manure seeds are exempt under Tamil Nadu Value Added Tax Act 2006
- b) Inter state sale of green manure seeds is also exempt under CST Act 1956.

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 //

COMMERCIAL TAX OFFICER (VAT)