

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Premier Opticals Pvt.Ltd,  
No:80 GN Chetty Road,  
T Nagar Chennai 17

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Lr. No. VAT Cell / 54820/2007(VCC No 1440) dated 11.12.2007

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification under Tamil Nadu Value Added Tax Act 2006 for ray ban sun glasses and other sunglasses – requested - regarding

Ref: Letter dated 12.10.2007 received from Premier Opticals Pvt.Ltd, T Nagar, Chennai 17

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Tvl. Premier Opticals Pvt.Ltd, Chennai 17 have requested rate of tax clarification under the Tamil Nadu Value Added Tax Act 2006 for ray ban sun glasses and other sunglasses.

It is clarified that Ray ban sunglasses and other sunglasses are taxable at 12.5%vide entry No:69 of Part C to I Schedule to Tamil Nadu Value Added Tax Act 2006 with effect from 1.1.2007

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