

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. South Roller Chain Stores,  
Old No:152, New No:313,  
Linghi Chetty Street,  
Chennai 1

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Lr. No. VAT Cell /56186 /2007 (VCC No. 1442) dated 5.12.2007

Sir,

Sub: TNVAT ACT, 2006 – Rate of tax clarification under Tamil Nadu Value Added Tax Act 2006 for machinery parts – requested – regarding.

Ref: Letter dated 22.10.2007 received from South Roller Chain Stores, Chennai 1

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Machinery parts are capital goods and therefore they are taxable at 4% whether sold to dealer or manufacturer.

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)