

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. ETA Construction (India) Ltd,
Chennai Citi centre,
1443, 4th floor,
10 and 11 Dr.Radhakrishnan Road,
Mylapore, Chennai 4.

Lr. No. VAT Cell / 45633/ 2007 (VCC No 1443), dated 5.12.2007

Sir,

Sub: TNVAT Act, 2006 – Paying tax under section 5 – Purchase of capital goods whether input tax credit eligible – clarification – requested -regarding

Ref: Lr. dated 17.8.2007 received from Tvl. ETA Construction (India) Limited, Chennai 4

As per Section 5 (2) of the VAT Act, the dealer who pays tax under this section shall be entitled for input tax credit on the goods specified in the first schedule purchased by him in this State.

Goods falling under section 2 (11) alone are eligible for input tax credit.

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