

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Hero Impex India,
No. 44, Ganesh Nagar,
G.K. Industrial Estate,
Alapakkam, Porur, Chennai – 600 116.

Lr. No. VAT Cell / 55215 /2007 (VCC No. 1446) dated 11.12.2007.

Sir,

Sub: TNVAT ACT, 2006 – Rate of tax clarification under TNVAT Act, 2006 for packing tape for industrial purpose and office stationeries sold to SEZ- Requested by Tvl. Hero Impex India, Chennai - Sent – Regarding.

Ref: Letter dated 17.10.2007 from Tvl. Hero Impex India, Alapakkam, Porur, Chennai-116.

Tvl. Hero Impex India, Alapakkam, Porur, Chennai -116 have requested certain rate of tax clarification under TNVAT Act, 2006. They are clarified as below:

- (i) Self adhesive tape is liable at 12.5% under Entry No. 2 of Part C of First Schedule.
- (ii) If office stationery is sold to SEZ units, they are not exempted from VAT as per Section 18(2) of the TNVAT Act, 2006.

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 //

DEPUTY COMML. TAX OFFICER (VAT)