

COMMERCIAL TAXES DEPARTMENT

From

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

To

The Deputy Chief Materials Manager/
Shell Depot,
Integral Coach Factor,
Chennai – 600 038. vl.

Lr. No. VAT Cell / 54814 /2007 (VCC No. 1448) dated 11.12.2007.

Sir,

Sub: TNVAT ACT, 2006 – Rate of tax clarification under
TNVAT Act, 2006 for certain scraps and waste -
Requested by Integral coach Factory, Chennai-38 -Sent –
Regarding.

Ref: Letter No. ICF/S/Auction/Sales Tax dated 15.10.07 from
the Deputy Chief Materials Manager / Shell Depot,
Integral coach Factory, Chennai-38.

Tvl. Integral Coach Factory, Chennai-38 in their letter cited have requested rate of
tax clarification under TNVAT Act, 2006 for certain scraps and wastes.

It is clarified that scraps and waste as enumerated under Entry No. 122 of Part B
of First Schedule to TNVAT Act are liable to tax at 4%. Any other scraps and wastes are
liable to tax at 12.5% under Entry 69 of Part of First Schedule to 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)