

COMMERCIAL TAXES DEPARTMENT

From

**Thiru. T.Jacob, I.A.S.,
Commissioner of Commercial Taxes,
Chepauk, Chennai-600 005.**

To

Thiru. V. Subiah Naidu, M.A.,M.L.,
Advocate & Sales Tax Consultant
28, Perumal Koil Street,
Pappanaickenpalayam
Coimbatore-641 037.

Lr.No. Vat Cell/ 49247/ 2007 (VCC No.1450) Dated 17.12.2007

Sir,

Sub:- TNVAT Act 2006- Clarification of Certain Pumps
requested - Regarding.

Ref:- Lr. dated 10.9.07 from Tvl. V. Subiah Naidu Coimbatore
641 037.

In the above clarification, it was already clarified that pumps meant for oil and chemicals are capital goods. From the detailed statement furnished by the petitioner, it is seen that the pumps mentioned are used only as part of machine /plant. It is also stated that these pumps cannot be used otherwise. These pumps are designed and manufactured for specific purpose and the same go as part of particular plant.

In view of the above, these pumps classified as "capital goods" under Sec.2(II) of TNVAT Act 2006 and taxable @ 4%.

The clarification already issued to this dealer is cancelled from the date of issue.

Sd/- G.Shanmugam
for Commissioner of Commercial Taxes.

Copy submitted to the Secretary to Government,
Commercial Taxes and Registration Department, Secretariat, Chennai-9.

/Forwarded/By order/

DEPUTY COMML.TAX OFFICER