

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. K.K. Pneumatic Co.,  
182/3 Mono Prema Complex,  
S.N. High Road,  
Tirunelveli-627 001.

2) Sathya Readymade Show Room,  
80 , Cross Cut Road,  
Gandhipuram,  
Coimbatore- 641 012.

3) Joint Commissioner (CT)  
Coimbatore Division,  
Coimbatore.

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Lr. No. VAT Cell / 35934/2007/ VCC.1451/ A2/ dated 24.12.2007

Sir,

Sub: TNVAT Act, 2006 – Clarification – Clarification sought in-respect  
of INPUT TAX CREDIT - Regarding.

Ref: Letter received from Tvl. K.K. Pneumatic Co.,  
dated 27.6.2007.

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It is clarified that as the dealer had already paid taxes on estimated or notional sale value of goods purchased from outside the State after adding gross profit, he is entitled for deduction of tax to the extent of payment of tax, if such goods are available in the closing stock and claim was made in time.

**Sd./ G. Shanmugam**  
For Commissioner of Commercial Taxes

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

Forwarded/ By/ Order/

Commercial Tax Officer (VAT)