

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. The All India Chamber of Match
Industries, "Rajcote",
No.110, Kamaraj Road,
Sivakasi – 626 123.

Lr. No. VAT Cell / 63006 /2007 (VCC No.1452) dated 28 .12.2007.

Sir,

Sub: TNVAT ACT, 2006 – Rate of tax clarification under
TNVAT Act, 2006 for partially machine made wax safety
matches - Requested by Tvl. The All India Chamber of
Match Industries, Sivakasi -Sent – Regarding.

Ref: Letter dated 5.12.2007 from Tvl. The All India Chamber
of Match Industries, Sivakasi.

Tvl. The All India Chamber of Match Industries, Sivakasi have requested rate of
tax clarification under TNVAT Act, 2006 for partly machine made wax matches.

It is clarified that matches made out of wax coated splint (i.e. wax matches) or
wood splint matches are exempted under TNVAT Act, 2006, if either handmade or
partially machine made.

Sd/- T.Jacob
Commissioner of Commercial Taxes

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

//Forwarded / By Order //

COMMERCIAL TAX OFFICER (VAT)