

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Sravan Corrugators Pvt.Ltd,
59/72, Nattu Pilliar Koil Street,
Chennai 600 001

Lr. No. VAT Cell /57487 /2007 (VCC No.1453) dated 4.1.2008

Sir,

Sub: TNVAT ACT, 2006 – Certain clarification under
TNVAT Act, 2006 – regarding

Ref: Letter dated 29.10.2007 received from Sravan Corrugators
Pvt.Ltd, Chennai 1

Tvl. Sravan Corrugators Private Limited, Chennai 1 have requested for clarification under the Tamil Nadu Value Added Tax Act 2006 for supply of corrugated boxes to pack vegetables to be exported by a unregistered dealer.

The petitioners are manufacturers of corrugated boxes. They may take input tax credit on their purchase of input goods and charge tax on their sale of corrugated boxes like any other dealer, irrespective of the fact to whom the sale is made. If the buyer is an exporter, it is for him to avail the benefit of zero rate sale, if eligible.

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)