

COMMERCIAL TAXES DEPARTMENT

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

To
Tvl. Mail Motor Service,
Madurai-625 002.

Letter No. VAT Cell/ 53670/ 2007/ VCC.1456/ dated 25.01.2008.

Sir,

Sub: TNVAT Act, 2006- Rate of tax clarification under
TNVAT Act, 2006 – for unserviceable condemned Batteries-
of vehicles - Requested – Regarding.

Ref: Letter dated 4.10.2007, from Tvl. Mail Motor Service,
Madurai- 625 002.

Tvl. Mail Motor Service, Madurai are clarified that all the goods which are
scrapes liable to tax at 4%. Unserviceable Radiator/ Spaces/ Postal machines are liable
to tax at 4% only when sold as Scrap, Otherwise taxable at 12.5%.

Sd.. / R. Chandrakanthan
For Commissioner of Commercial Taxes

Copy submitted to
The Secretary to Government,
Commercial Taxes and Registration Department, Chennai- 600 009.

Forwarded // By// Order//

Deputy Commercial Tax Officer (VAT)