

**COMMERCIAL TAXES DEPARTMENT**

From

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

To

Tvl. P. Ramesh Ponnusamy,  
'E' Mail.

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Letter No. VAT Cell/ 49245/ 2007/ VCC. 1457/ dated 25.01.2008.

Sir,

Sub: TNVAT Act, 2006- Rate of tax clarification under  
TNVAT Act, 2006 – for Air Compressors & Screw  
Compre parts – Regarding.

Ref: Letter dated 8.9.2007, from Tvl. Ramesh Ponnusamy.

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Tvl. Ramesh Ponnusamy, requested clarification under the TNVAT Act 2006 for  
Air Compressors and Screw Compre parts.

It was already clarified that Air Compressor are taxable at 4% under entry No.25  
of Part `B` to 1<sup>st</sup> Schedule to TNVAT Act 2006 with effect from 1.1.2007 whether sold  
to dealer or manufactures. (Vide VCC .752 dated, 22.6.2007).

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)