

**COMMERCIAL TAXES DEPARTMENT**

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

To  
Tvl. Thangam Paks,  
802, Raja Street,  
Coimbatore- 641 001.

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Letter No. VAT Cell/ 53667/ 2007/ VCC. 1459/ dated 25.01.2008.

Sir,

Sub: TNVAT Act, 2006- Rate of tax clarification under  
TNVAT Act, 2006 for Thonnai made of Arecanut leaves, Palm leaves,  
Pakku mattai Thattu - Requested - Regarding.

Ref: Letter dated 20.8.2007 from Tvl. Thangam Paks,  
Coimbatore.

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Tvl. Thangam Paks, Coimbatore have requested rate of tax clarification  
Under the TNVAT Act 2006 for the Sales of Thonnai, Palm leaves and Pakku mattai  
Thattau.

It is clarified as follows:

1. Thonnai made of palm leaves & Date leaves is exempt under  
entry 61/ Part B/ IV-Schedule to TNVAT Act.
2. Plates (Thattu) made of Arecanut leaf were already clarified as taxable at 12.5%  
(VCC.707/ dated.11.6.2007).

Sd./ R. Chandrakanthan  
For Commissioner of Commercial Taxes

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

Forwarded // By// Order//

Deputy Commercial Tax Officer (VAT)