

**COMMERCIAL TAXES DEPARTMENT**

From

**Thiru T. Jacob, I.A.S.,**  
Commissioner of Commercial Taxes,  
Chepauk, Chennai-5.

To

Tvl. Superintending Engineer (Mach.)  
Mechanical Engineering Department,  
Corporation of Chennai,  
Chennai-600 079.

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Letter No. VAT CELL/ 59120/ 2007/ VCC.1462/ dated, 25.01.2008

Sir

Sub: TNVAT Act, 2006- Rate of tax clarification under  
TNVAT Act, 2006-for Condemned Vehicles and Machineries  
Requested – Regarding.

Ref: Letter dated 5.11.2007 received from Tvl.Superintending  
Engineer (Mech), Chennai-79.

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Tvl. Superintending Engineer (Mech), Corporation of Chennai in their letter cited have requested rate of tax clarification under the TNVAT Act, 2006 for Certain Condemned Vehicles and Machineries.

It is clarified that scraps and waste of all kinds are taxable at 4% vide entry No.67-A (ag) of Part B to 1<sup>st</sup> Schedule to TNVAT Act,2006.

Sd./ R. Chandrakanth  
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)