

COMMERCIAL TAXES DEPARTMENT

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

To
Tvl. One Touch Solutions,
New No.24, Room No.1,
IVth Main Road,
Villivakkam, Chennai-400 049.

Letter No.VAT CELL/ 58399/ 2007/ VCC.1463/ dated, 25.01.2008

Sir

Sub: TNVAT Act, 2006- Rate of tax clarification under
TNVAT Act, 2006- Requested – Regarding.

Ref: Letter dated 4.11.2007 received from Tvl. One Touch Solutions,
Chennai-49.

Tvl. One Touch Solutions in their letter cited have requested rate of clarification for the supplies made for Railway Wagons, Bogie, Engine and Coaches and Parts thereof to Indian Railways in absence of `D` Form under CST Sales.

It is clarified that the supply of Railway Wagons, Bogie, Engine and Coaches and Parts thereof to Indian Railways in TamilNadu is liable to tax at 4% Vide Entry 112 under Part B of the 1st Schedule.

If the above goods are supplied from TamilNadu to other State they are taxable at 4% which is the local VAT Rate. The facility of Form D has been withdrawn with effect from 1.4.2007.

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)