

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Eence Aromatics (P) Ltd.,  
2/98-A, Vellipalayam Road,  
METTUPALAYAM - 641 301.

Lr. No. VAT Cell / 60398 /2007, (VCC No. 1477) dated 25.01.2008.

Sir,

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

Ref: E-Mail, dt.16.11.2007 from Tvl. Eence Aromatics (P)  
Ltd., Mettupalayam.

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Tvl. Eence Aromatics (P) Ltd., Mettupalayam have requested clarification as their  
products while selling Industrial Input within the State and outside the State.

They are informed as follows:-

Question

Reply

- |   |   |
|---|---|
| a. The products clarified in VCC 1044, dated: 10.8.2007 at rate of tax 12.5% which is sold within the State for Industrial purpose and for non Industrial purpose. What is the rate of tax? | 4% as Industrial Input sold within the State vide First Schedule / Part B / entry 67 with Certificate. Otherwise it is taxable @ 12.5%. |
| b. If the above goods are sold as inter state sale for Industrial purpose and non-Industrial purpose with 'C' form or without 'C' form.   | For any purpose 3% with Form C with effect from 1.4.2007 and without form 'C' local rate is applicable i.e., 12.5%.                     |

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

Copy submitted to the Secretary to Government,  
Commercial Taxes and Registration Department, Chennai-9.

// Forwarded/ By Order //

DEPUTY COMML. TAX OFFICER (VAT)