

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Glaxo Smithkline Consumer
Healthcare Ltd.,
No.8A, Raja Rathinam Street,
Kilpauk, Chennai – 600 010.

Lr.No. VAT Cell / 53022 /2007 (VCC 1486), dated 25.1.2008.

Sir,

Sub: TNVAT Act, 2006 – Rate of tax clarification for Women’s Horlicks under TNVAT Act, 2006 - Requested by Tvl. Glaxo Smithkline Consumer Healthcare Ltd., Kilpauk, Chennai-Regarding.

Ref: Letter dated 04.10.2007 from Tvl. Glaxo Smithkline Consumer Healthcare Ltd., Kilpauk, Chennai-10.

Tvl. Glaxo Smithkline Consumer Healthcare Ltd., Kilpauk, Chennai-10 have requested rate of tax clarification on “Women’s Horlicks”.

In pursuance to the personal hearing held with the Commissioner of Commercial Taxes on 26.11.2007, it is clarified that “Women’s Horlicks” is not a milk product as such. They are made of milk along with other ingredients and are liable to tax at 12.5% under Entry No. 69 (Code No. 301) of Part C of the First Schedule to the TNVAT Act, 2006.

Sd. R. Chandrakanthan,
For Commissioner of Commercial Taxes

// Forwarded / By Order //

DEPUTY COMML. TAX OFFICER (VAT)