

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Word of Christ Ministries
Literature Service,
100/3 Medavakkam Tank Road,
Kellys, Chennai 10

Letter No. VAT Cell/ 65454 / 2007 (VCC. 1490) dated: 19.2.2008

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

Ref: Letter dated: 14.12.2007 received from Tvl.Word of Christ
Ministries, Literature Service, Chennai 10

Tvl. Word of Christ Ministries, Literature Service, 100/3 Medavakkam Tank Road, Kellys, Chennai 10 have requested rate of tax clarification under the TNVAT Act 2006 for the sale of following items by them.

1. Laminated and Wooden boards having engraved with Bible verses
2. Photo frames having pictures of Jesus Christ
3. Bible Covers
4. Key Chains with Bible verses/Pictures of Jesus Christ
5. Wall Hangers with Bible verses /Pictures of Jesus Christ

It is clarified that the referred articles are not exempted under Tamil Nadu Value Added Tax Act 2006 and are liable at the rate of 12.5% VAT.

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

Copy to the Secretary to the Government,
Commercial Taxes and Regn Department, Chennai- 600 009.

//Forwarded // By Order//

Deputy Commercial Tax Officer