

COMMERCIAL TAXES DEPARTMENT

From

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

To

Tvl. Rama Enterprises,  
No.4/30-C, KMB Thottam,  
Narasimhan Road,  
Shevapat, Salem – 636 002.

Lr. No. VAT Cell / 55568/2007, (VCC No.1491) dt. 20.02.2008.

Sir,

Sub: TNVAT ACT, 2006 – Rate of tax clarification under  
TNVAT Act, 2006 for Gum - Requested by Tvl. Rama  
Enterprises, Shevapat, Salem - Regarding.

Ref: Lr, dated 10.10.2007 from Tvl. Rama Enterprises,  
Shevapat, Salem.

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With reference to the above letter, it is clarified as follows:

“Gum” falls under Serial No. 2 of Part C of the First Schedule to TNVAT Act, 2006 (vide G.O.No.133, CT&R (B1) Department, dated 12.7.2007) and is liable to 12.5% tax, when sold to manufacturers against declaration 4% tax is attracted.

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)