

**COMMERCIAL TAXES DEPARTMENT**

From

To

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

Tvl.Rajkamal Agencies Pvt Ltd.  
No: 127 (Old No:91) Sydenhams Road  
2<sup>nd</sup> floor, Periamet, Chennai 3

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**Letter No. VAT Cell/ 62312/ 2007 (VCC. 1499) dated: 29.2.2008**

Sir,

Sub: **TNVAT Act, 2006**- Rate of Tax clarification under  
TNVAT Act, 2006 for certain goods - Tvl.Rajkamal Agencies  
Pvt. Ltd – requested - reg

Ref: 1. Letter dated 20.11.2007 from Tvl. Rajkamal Agencies Pvt.Ltd  
Chennai

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The petitioner Tvl. Rajkamal Agencies Pvt.Ltd, Chennai 3 is clarified that the following items fall within the ambit of ‘capital goods’ as per entry 25 of Part B of I Schedule and are taxable at 4%.

- 1 Battery operated Hand tool for sealing strap
- 2 Table top strapping machine for sealing strap
- 3 Case sealing machine for applying BOPP Tape onto carton
- 4 Conveyor – Feeding for packing
- 5 Stretch wrap machine for applying stretch wrap film on pallets
- 6 Arch Strapping machine for sealing straps.

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