

**COMMERCIAL TAXES DEPARTMENT**

**From**

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

**To**

Tvl. Bharath Trading Corporation,  
69 A.S.K. Thangaiah Nadar Street,  
Sivakasi 626123

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**Letter Dated VAT Cell/744/ 2008 (VCC 1501 ) 4.3.2008**

Sir,

**Sub:** Tamil Nadu Value Added Tax Act 2006 - Rate of tax  
clarification certain commodities - requested- Regarding

**Ref:** Letter Dated 4.1.2008 from Tvl. Bharath Trading Corporation,  
Sivakasi.

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Tvl. Bharath Trading Corporation, at 69, A.S.K. Thangaiah Nadar Street, Sivakasi 626 123 have requested rate of tax clarification under the Tamil Nadu Value Added Tax Act 2006 for hand made or partially machine made matches made out of wax coated paper splints( i.e. wax matches) or wooden splints matches.

The petitioner is clarified as follows:

The clarification issued already in this regard is also applicable under TNGST 1959. The entries both under Tamil Nadu Value Added Tax Act 2006 and TNGST Act 1959 are one and the same.

Under TNGST Act 1959, in 3<sup>rd</sup> schedule, the entry is hand made matches and partly machine made matches (entry 32 of 3<sup>rd</sup> schedule).

Under Tamil Nadu Value Added Tax Act 2006 , the entry is Hand made safety matches including partially machine made safety matches.

Thus, the 'Hand made matches' mentioned in both entries are one and the same and so they are exempt under both Acts.

So, the clarification issued under Tamil Nadu Value Added Tax Act 2006 saying that matches made out of wax coated paper splint (i.e. wax matches) or wood splint matches are exempt under Tamil Nadu Value Added Tax Act 2006 is applicable to TNGST Act 1959 also.

Sd/- R.Chandrakanthan,  
for Commissioner of Commercial Taxes

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

/Forwarded/ By/ Order/

Deputy Commercial Tax Officer.