

## COMMERCIAL TAXES DEPARTMENT

From

**Thiru T. Jacob, I.A.S.,**  
Commissioner of Commercial Taxes,  
Chepauk, Chennai-5.

To

The. Jail Superintendent,  
Central Prison,  
Vellore.

Letter No. VAT CELL/ 58663/ 2007/ VCC.1503/ dated, 29.02.2008

Sir

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

Ref: Letter dated 26.10.2007, from The Jail Superintendent, Central Prison, Vellore.

\*\*\*\*\*

Jail Superintendent, Central Prison, Vellore is clarified that rate of tax of the following commodities are liable to tax at the rate mentioned against each item:

### ANNEXURE

Sl. No.	Name of Article	Rate of Tax (%)	Schedule
1	2/17s Yarn	4	I B- 3 (a) Part B
2	20s Yarn	4	I B- 3 (a) Part B
3	Varnished marble paper	4	96 Part B
4	Khaki Craft Paper	4	96 Part B
5	Tapioca Flour	4	136 Part B
6	Copper Sulphate	4	I - Part B
7	Calico	12.5	Part C
8	White paper	4	96 - Part B
9	White tape	12.5	Part C
10	Sand Paper	4	96 - Part B
11	Thread	4	3 Part B
12	Glue	12.5	I Part C
13	Fire wood / Exempt	--	27 Part B IV -Schedule
14	Card Board	4	94 Part B

15	Rosin	4	94 Part B
16	Alum	4	94 Part B
17	Sodium Silicate	4	1 Part B
18	Caustic Soda	4	1 Part B
19	Hussain Cloth	4	94 Part B
20	Heel Plate Nails	4	G.O.Ms.79,dated 23.3.2007 w.e.f .1.1.2007
21	Toe Plate Nails	4	G.O.Ms.79, dated 23.3.2007 W .e .f .1.1.2007
22	Heel attaching pin	4	G.O. Ms.79, dated 23.3.2007 W .e .f .1.1.2007
23	Boot Nails	4	G.O.Ms.79, dated 23.3.2007 W .e .f .1.1.2007
24	Tin Nails 13 mm	4	G.O.Ms.79, dated 23.3.2007 w.e.f. 1.1.2007
25	Tin Nails 19 mm	4	G.O.Ms.79, dated 23.3.2007 w.e.f. 1.1.2007
26	Tack Nails	4	G.O.Ms.79, dated 23.3.2007 w.e.f. 1.1.2007
27	R' Hob Nails	4	G.O.Ms.79, dated 23.3.2007 w.e.f. 1.1.2007
28	Gl Shank	4	41 Part -B
29	Black Upper polish	12.5	Part -C
30	Black Sole polish	12.5	Part-C
31	Black Shoe lace	12.5	Part-C
32	Brown shoe lace	12.5	Part-C
33	French chalk powder	12.5	Part-C
34	Welt Thread	4	3 Part-B
35	Dendarite solution	12.5	Part-C
36	Machine Tack Nails	4	G.O.Ms.79, dated 23.3.2007 w.e.f. 1.1.2007

37	Brown Upper polish	12.5	Part-C
38	Brown Sole polish	12.5	Part-C
39	Air staples pins 97/12	12.5	Part-C
40	Air Staples pins 98/12	12.5	Part-C
41	Char Coal	Exempted	16 Part-B- IV
42	Soda Ash	4	1 Part-B
43	Dhoby Blue	4	57 Part-B (Sl.No.43. If it is machine made taxable at 12.5 %)
44	Jute Twine	4	94 Part-B
45	Polythene Paper	4	94 Part-B
46	Pincers (Boot Industry)	12.5	Part-C
47	Shoe hammer	12.5	Part-C
48	Chuckler Knife	12.5	Part-C
49	Babbins weaving	4	123 Part-B
50	Engine Oil	12.5	Part-C
51	Grease	12.5	Part-C
52	Hydraulic Oil	12.5	Part-C
53	Toe Plate	12.5	Part-C
54	Heel Plate	12.5	Part-C

Sd./ R. Chandrakanthan  
For Commissioner of Commercial Taxes

Copy to  
The Secretary to Government,  
Commercial Taxes and Registration Department  
Chennai- 9.

//Forwarded// By// Order//

Deputy Commercial Tax Officer