

COMMERCIAL TAXES DEPARTMENT

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

To
Tvl. Cryo Scientific Systems (Pvt)
Limited,
2/ 268, Rapid Nagar,
Kunrathur High Road
Gerugambakkam, Chennai- 602 101.

Letter No. VAT CELL/ 62306/ 2007/ VCC No.1504, dated, 31.03.2008

Sir

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

Ref: Letter dated 26. 11. 2007 received from Tvl. Cryo Scientific
Systems (Pvt) Limited, Chennai – 602 101 .

It is clarified that Scientific Equipments are taxable at 12.5% under Entry No. 69 of Part 'C' of First Schedule.

If the Scientific Equipments are sold to educational institutions recognized by Government of TamilNadu these goods are liable to tax at 4% as per G.O. P.No.595, CT & RE. Dated 15.04.88 Notification II (1) CT & RE 75/88 Gazette Dated 4.5.88.

No form has been prescribed for concessional rate under TNVAT Act' 06.

Scientific equipments if sold to Government Departments, Defense Establishments in TamilNadu are taxable at 4% Under Sec.88 (3) (i) of TNVAT Act' 06.

If the Scientific equipments are sold to other state with 'C' form these items are taxable at 3 %, otherwise at 12.5 %.

For Interstate sales to Government Departments local VAT rate is applicable as the facilities of filing Form 'D' has been withdrawn with effect from 1.4.2007.

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