

**COMMERCIAL TAXES DEPARTMENT**

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

To  
Tvl. The Lab Support Company  
Q -104/ 38 Thirukuralar Street,  
MMDA Colony, Arumbakkam,  
Chennai- 600 106.

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Letter No. VAT CELL/ 59442/ 2007/ VCC No.1505 dated, 31.03.2008

Sir

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

Ref: Letter dated 13.11.2007, from Tvl. Lab Support Company,  
Chennai- 600 106.

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Tvl. Lab Support Company, Chennai 600 106 are clarified that the Liquid Chromatography instruments which are not capital good as defined under Section 2 (11) of TNVAT Act, 2006 and hence taxable at 12.5 % under Part 'C' of the Ist Schedule.

Sd./ R. Chandrakanthan  
For Commissioner of Commercial Taxes

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

// Forwarded// By// Order//

Deputy Commercial Tax Officer