

**COMMERCIAL TAXES DEPARTMENT**

FROM

**THIRU T.JACOB, I.A.S.,**  
Commissioner of Commercial Taxes,  
Ezhilagam, Chepauk,  
CHENNAI-600 005.

TO

Tvl. Nitish Tools Pvt.Ltd,  
56 A, Thulasiammal Layout,  
Lakshmipuram, Peelamedu,  
Coimbatore 641 004

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**Ref :No. VAT Cell/ 5333 / 2007 (VCC No: 1509) dated 17.6.2008**

Sir,

Sub Tamil Nadu Value Added Tax Act 2006 – Carbide tools –  
Rate of tax – clarification requested by Tvl. Nitish Tools  
Pvt.Ltd, Coimbatore 4 - reg

Ref Letter dated 10.1.2008 from Tvl. Nitish Tools Pvt.Ltd,  
Coimbatore 4

**-oOo-**

Tvl. Nitish Tools Pvt.Ltd, Coimbatore - 4 are clarified that “Carbide Tools” are tools taxable at 4% under Serial No:138 of Part B of First Schedule to the Tamil Nadu Value Added Tax Act 2006 with effect from 1.1.2007 .

It is also clarified that Carbide Tools when used as accessories of a machine can be treated as capital goods taxable at 4% under Serial No:25 of Part B of First Schedule to the Tamil Nadu Value Added Tax Act 2006 with effect from 1.1.2007 .

**Sd/- , T.Jacob,**  
**Commissioner of Commercial taxes**

Copy to the Secretary to Government, C T & Regn Department,  
Secretariat, Chennai 9

/True copy/

Joint Commissioner (VAT) (FAC)