

COMMERCIAL TAXES DEPARTMENT

From

To

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

Tvl. Havells India Ltd.
Block 1, A & D Wing, Shakti Towers,
7th Floor, 766, Anna Salai,
Chennai – 600 002.

Letter No.VAT Cell / 3463 / 2008 / A2 dated 08.07.2008.

Sirs,

SUB : Clarification – Item No:66 of Part ‘B’ of First Schedule
Under TNVAT Act’2006 – Industrial Cables - Regarding.

REF : 1. Tvl. Havells India Ltd., Letter dated 22. 01. 2008.
2. CCT.Letter No.2480/07 (VCC No.8) dated 9.3.2007.

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It is informed that “High Voltage Cables” for voltage exceeding 1100 volt are H.T Cables and are treated as Industrial Cables taxable at 4 % under serial No.66 of Part ‘B’ of First Schedule. The intention of the Legislature, harmonious and consistent interpretation of the entry and the context in which the words occur and draw colour from the words “Industrial Cables” make it clear that High Voltage Cables (for voltage up to 1100 volt) predominantly used for domestic use or other than industrial use are not covered under the serial No.66 of Part “B” of First Schedule and would attract tax at 12.5 % under serial No. 69 of Part ‘C’ of the First Schedule to the Tamil Nadu Value Added Tax, 2006.’

This clarification is issued in partial modification of the earlier clarification issued in Letter No.2480/07 (VCC.No.8) dated 9.3.2007 to Tvl. Universal Cables Limited, Chennai.

Sd, R, Chandrakanthan
For Commissioner of Commercial Taxes

Copy to
Tvl. Universal Cables Ltd.,
76, Nelson Manikkam Road, First Floor,
Aminjekarai , Chennai- 29.

Copy to
All Joint Commissioners and Deputy Commissioners.