



**ABSTRACT**

Tamil Nadu Value Added Tax Act, 2006 - Industrial Inputs for use in or in connection with the manufacture of goods in the State, packing materials and labels - Notified under item 67 of Part-B of the First Schedule to the Act.

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COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. Ms. No.4

Date:01.01.2007.

Read:

From the Commissioner of Commercial Taxes Letter No.Value Added Tax Cell/ 41809 / 2005, dated 18.12.2006.

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**ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 1<sup>st</sup> January 2007.

(M. DEVARAJ)  
SECRETARY TO GOVERNMENT

**ANNEXURE.****NOTIFICATION.**

In exercise of the powers conferred by item 67 of Part-B of the First Schedule to the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby notifies the following goods as falling under the said item:-

1. Adhesives of all kinds.
2. All types of rivets and bolts and nuts, screws, screw hooks, screw rings, clamps of all kinds, cotter pins of all kinds.
3. Bulk drugs.
4. Carbon black and acetylene black.
5. Coca powder.
6. Denatured ethyl alcohol of any strength.
7. Electric storage batteries.
8. Electrical and Electronic goods, parts and accessories.
9. Gases in all its forms other than those specified in the First Schedule.
10. Lubricating oils, quenching oils and greases.
11. Naphtha, mineral oils excluding crude oil.
12. Non-ferrous metals and alloys of all kinds and forms.
13. Packing materials of all kinds and forms.
14. (i) Paints and enamels not otherwise specified in this schedule including powder paints, stiff paste paints and liquid paints.  
(ii) Pigments, including water pigments and leather finishes.  
(iii) Varnishes, French polish, bituminous and coal-tar blacks.  
(iv) Cellulose lacquers, nitro-cellulose lacquers, clear and pigments and nitro-cellulose ancillaries in liquid, semi-solid or pasty forms.  
(v) Turpentine oil, bale oil, white oil.  
(vi) Primers of all kinds.
15. Parts and accessories of Four, Three and Two wheelers and chassis.
16. Parts and accessories of generators and transformers.

17. Parts and accessories of machineries and oil engines.
18. Parts and accessories of medical, surgical, veterinary and scientific appliances, instruments, apparatus and equipments.
19. Parts and accessories of refrigerators, air-conditioners, air-conditioning plants, freezers and other cooling appliances.
20. Plastic raw materials, PVC resins and compounds of all forms and kinds.
21. Pulpwood.
22. Rubber products including reclaimed rubber.
23. Scraps and wastes of all kinds.
24. Tanning materials of vegetable origin.
25. Valves and washers of all kinds.
26. Vegetable oils other than those specified in the Fourth Schedule.
27. Waxes of all kinds and forms.

2. This Notification shall come into force on the 1<sup>st</sup> day of January 2007.

(M. DEVARAJ)  
SECRETARY TO GOVERNMENT.