TRIPURA ACT No. 1 of 2005.

THE TRIPURA VALUE ADDED TAX ACT, 2004 AND THE TRIPURA VALUE ADDED TAX RULES, 2005

(As amended till 7th September, 2011)

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Tripura ACT NO.l of 2005

THE TRIPURA VALUE ADDED TAX ACT, 2004

An Act to provide for the levy and collection of value added tax at different points of sale in the State of Tripura. Be it enacted by the Tripura Legislative Assembly in the fifty fifth year of the Republic of India as follows :-

CHAPTER - I

PRELIMINARY

1.Short Title, Extent and Commencement - (1) This Act may be called the Tripura Value Added Tax Act, 2004.

(2) It extends to the whole of the State of Tripura.

2. Definitions - In this Act, unless the context otherwise specifies,

(1) „Act" means the Tripura Value Added Tax Act, 2004.

(2) "Assessee" means any person by whom tax or any other sum of money is payable under this Act and includes every person in respect of whom any proceeding under this Act has been taken for the assessment of tax payable by him;

(3) „Assessing Authority" means an officer of the Finance (Excise & Taxation) Department, authorised to make any assessment under the Act.

(4) „Business" includes:

(a) any trade, commerce or manufacture or any adventure or concern in the nature of trade, commerce or manufacture whether or not such trade, commerce or manufacture, adventure or concern is carried on with a motive to making gain or profit and whether or not any profit accrues from such trade, commerce, manufacture, adventure or concern; and

(b) any transaction in connection with, or incidental or ancillary to, such trade, commerce, manufacture, adventure or concern.

(5)„ Capital goods" mea equipment used in the

process of manufacturing.

(6)„Casual traders" means a person who, whether as principal, agent or in any other capacity, carries on occasional transaction of a business nature involving the buying, selling, supplying or distribution of goods in the State, whether for cash or for deferred payment or for commission, remuneration or other valuable consideration.

(7) „Commissioner" means any person appointed by the State Government to be a Commissioner of Taxes.

(8) „Dealer" means any person who carries on the business of buying, selling, supplying for commission, remuneration or other valuable consideration, and includes-

(a) an industrial, commercial, banking, or trading undertaking whether or not of the Central Government or any of the State Governments or a local authority;

(b) an advertising concern or agency;

(c) a casual trader;

(d) a company, firm, club, association, society, trust, or cooperative society, whether incorporated or un-incorporated, which carries on such business;

(e) a commission agent, a broker, a *del credere* agent, any auctioneer or any other mercantile agent by whatever name called, who carries on the business of buying, selling, supplying or distributing goods on behalf of any principal;

(f) an agent of a non-resident dealer or a local branch of a firm or company or association situated outside the State;

(g) a person who sells goods produced by him by manufacture or agriculture or otherwise;

(h) a person engaged in the business of transfer otherwise than in pursuance of a contract of property in any goods or cash, deferred payment or other valuable consideration;

(i) a person engaged in the business of transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract;

(j) a person engaged in the business of delivery of goods on hire purchase or any other system of payment by instalments;

(k) a person engaged in the business of transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or commission or remuneration or any other valuable consideration;

(1) a department of the Central Government or any State Government or a Local Authority t, Municipality,

Development Authority, Cantonment Board or any autonomous or statutory body including a Port Trust and the like, which, whether or not in the course of business, buys, sells, supplies or istributes goods, directly or otherwise, for cash, or for deferred payment, or for commission, remuneration, or other valuable consideration;

(m) a Hindu Undivided Family or any other system of joint family which carries on business.

(9) „Document" means title deeds, writing or inscription and includes electronic data, computer programmes, computer tapes, computer discs and the like that furnishes evidence.

(10)Goods" means all kinds of movable property (otherthan newspapers) and includes all materials, commodities, which are agreed to be severed before sale or *purchase*[1] under a contract of sale *or purchase*[2] and property in goods (whether as goods ibid purchase or in some other form) involved in the execution of works contract, lease or hire-purchase or those to be used in the fitting out, improvement or repair of movable property but does not include actionable claims, stocks, shares and securities.

(11)„Government" means the Government of Tripura.

(12)„Gross turnover" means the aggregate turnover in all goods of a dealer

1,2 Inserted vide the TVAT (Amendment) Ordinance, 2007 (w.e.f 17-7- 2007) and subsequent legislation vide the TVAT (Amendment) Act, 2007(dt. 9-10-2007)

at all places of business in the State for a particular period made on his own account and also on behalf of the principals.

(13)"Input-Tax" means the tax paid or payable under this Act by a registered dealer to another registered dealer on the purchase of goods in Tripura in the course of business for resale or for the manufacture of taxable goods or for use as containers or packing material or for the execution of works contract;

(14)"Manufacture" includes any activity that brings out a change in an article or articles as a result of some process, treatment, labour and results in transformations into a new and different article so understood in commercial parlance having a distinct name, character, use, but does not include such activity of manufacture as may be notified.

(16) "Output Tax" means the tax charged or chargeable under this Act by a registered dealer for the sale *or purchase*[1] of goods in the course of business in Tripura;

(17)"Person" includes :-

a) an individual;

b) a joint family;

c) a company;

d) a firm;

e) an association of persons of a body of individual; whether incorporated or not;

f) the Central Government or the Government of Tripura or the Government of any other State or Union Territory in India;

g) a local authority;

(18)"Place of business" means any place where a dealer carries on the business and includes;

(a) any warehouse, godown or other place where a dealer stores or processes his goods;

1 Inserted vide the TVAT (Amendment) Ordinance, 2007 (w.e.f 17-7- 2007) and subsequent legislation vide the TVAT (Amendment) Act, 2007(dt. 9-10-2007)

(b) any place where a dealer produces or manufactures goods;

(c) any place where a dealer keeps his books of accounts;

(d) in cases where a dealer carries on business through an agent (by whatever name called), the place of business of such agent;

(e) any vehicle or vessel or any other carrier wherein the goods are stored or used for transporting the goods;

(19)"Prescribed" means prescribed by rules made under this Act;

(20)"Recipient" means a person receiving goods, as defined for the purpose of this Act;

(21)"Registered Dealer" means a dealer registered under this Act;

(22)"Resale" means sale of purchased goods -

form in which they were purchased; or

(b) without doing anything to them, which amounts, or results in a manufacture.

(ii) "Repurchase" means purchase of sold goods —

form in which they were sold, or

(b)without doing anything to them, which amounts, or result in a manufacture.[2]

(23) "Return" means any return prescribed and / or required to be furnished under this Act or the Rules.

(24)"Rules" means rules made under this Act.

(25)*(i)*[3] "Sale" with all its grammatical variations and cognate expressions means every transfer of the property in goods (other than by way of a mortgage, hypothecation, charge or pledge) by one person to another in the course of trade or business for cash or for deferred payment or other valuable consideration, and includes -

a)transfer otherwise than in pursuance of a contract of property in any goods for cash, deferred payment or other valuable consideration;

1,3 Renumbered vide the TVAT (Amendment) Ordinance, 2007 (w.e.f 17-7- 2007) and subsequent legislation vide the TVAT (Amendment) Act, 2007(dt. 9-10-2007)

2 Inserted vide the TVAT (Amendment) Ordinance, 2007 (w.e.f 17-7- 2007) and subsequent legislation vide the TVAT (Amendment) Act, 2007(dt. 9-10-2007)

b)transfer of property in goods (whether as goods or in some other form) involved in execution of a works contract;

c)delivery of any goods on hire purchase or any other system of payment by instalments;

d)transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration;

and such transfer, delivery or supply of any goods shall be deemed to be a sale of those goods by the person making the transfer, delivery or supply and purchase of those goods by the person to whom such transfer, delivery or supply is made, but does not include a mortgage, hypothecation, charge or pledge.

(ii)'Purchase' with all its grammatical variations and cognate expressions means any transaction of acquiring property in goods against valuable consideration or deferred payment by a dealer on purchase of taxable goods as mentioned in schedule VIII including any sum charged for,

(a)anything done by the seller with or in respect of the goods at the time of or before delivery thereof and

(b)containers or other materials for the packaging of such goods.[1]

(26)"Sale price" means the amount of valuable consideration received or receivable by a dealer for the sale of any goods less any sum allowed as cash discount, according to the practice normally prevailing in the trade, but inclusive of a thing done by the dealer in

respect of the goods or services at the time of or before delivery there of, excise duty, special excise duty or any other duty or taxes except the tax imposed under this Act *"and 'purchase price' means the amount of valuable consideration paid or payable by a dealer on purchase of taxable goods as mentioned in schedule VIII."* 2

1,2 Inserted vide the TVAT (Amendment) Ordinance, 2007 (w.e.f 17-7- 2007) and subsequent legislation vide the TVAT (Amendment) Act, 2007(dt. 9-10-2007)

Explanation 11 :-

For the purpose of this clause „sale price" includes, -

a) in relation to the transfer of property in goods (whether as goods or in some other form) involved in the execution of works contract, such amount as is arrived at by deducting from the amount of valuable consideration paid or payable to a person for the execution of such works contract, the amount representing labour and other charge incurred and profit occurred not in connection with transfer of property in goods for such execution;

b) in respect to transfer of the right to use any goods for any purpose (whether or not for a specified period), the valuable consideration received or receivable for such transfer.

***Explanation 2* :-**

For the purpose of this clause purchase price includes,-

(a)anything done by the seller with or in respect of the goods at the time of or before delivery thereof and

(b)containers or other materials for the packing such goods; 2

(27)"Schedule" means schedule appended to this Act;

(28)"Tax" means the tax payable under this Act,

(29)"Tax Invoice" means a document listing goods sold with price, quantity and other details as specified in this Act and includes a statement of account, bill, cash register, slip, receipt or similar record, regardless of its form;

(30)"Tax Period" means a calendar month or a quarter, as the case may be, as prescribed;

(31)"Taxable Sale" means sale which is taxable under the provisions of this Act**,** *"and "Taxable purchase" means purchase of goods as mentioned in schedule VIII which is taxable under the provisions of this Act ;"* 3

1 Renumbered vide the TVAT (Amendment) Ordinance, 2007 (w.e.f 17-7- 2007) and subsequent legislation vide the TVAT (Amendment) Act, 2007(dt. 9-10-2007)

2, 3 Inserted vide the TVAT (Amendment) Ordinance, 2007 (w.e.f 17-7- 2007) and subsequent legislation vide the TVAT (Amendment) Act, 2007(dt. 9-10-2007)

(32)"Taxable Turnover" means the turnover on which a dealer is liable to pay tax;

(33)"Transporte" means a registered transport company, a carrier or a transporting agent operating transport business in Tripura in taxable goods.

(34)"Tribunal" means the Tribunal constituted under this Act;

(35)"*'Turnover' means the aggregate amount for which goods are either purchased or bought or sold or supplied or distributed by a dealer, either directly or through another whether on own account or on account of other, whether for cash or for deferred payment, or other valuable consideration."* [1]

Explanation :-

(1) The turnover in respect of delivery of goods on hire purchase or on any system of paymeniby installments shall be the market price of the goods so delivered,

(2) The turnover in respect of the transfer of the right to use any goods shall be the aggregate amount received or receivable by the dealer as consideration for such transfer,

(3) Subject to such conditions and restrictions, if any, as may be prescribed in this behalf, -

(a) the amount for which goods are sold shall include any sum charged for anything done by the dealer in respect of the goods sold at the time of, or before, the delivery thereof;

(b) any cash discount on the price allowed in respect of any sale or any amount refunded in respect of goods returned by customers shall not be included in the turnover; and

(c) where for accommodating a particular customer, a dealer obtains goods from another dealer and immediately disposes of the same to the said customer, the sale in respect of such goods shall be included in the turnover of the later dealer but not in that of the former;

(4) *The turnover in respect of purchase of taxable goods means goods as mentioned in schedule VIII.* [2]

1 Substituted vide the TVAT (Amendment) Ordinance, 2007 (w.e.f 17-7- 2007) and subsequent legislation vide the TVAT (Amendment) Act, 2007(dt. 9-10-2007)

2 Inserted vide the TVAT (Amendment) Ordinance, 2007 (w.e.f 17-7- 2007) and subsequent legislation vide the TVAT (Amendment) Act, 2007(dt. 9-10-2007)

(36)"Works Contract" means any agreement for carrying out for cash or deferred payment or other valuable consideration -

(i) the construction, fitting out, improvement or repair of any building, road, bridge or other immovable property, or

(ii)the installation or repair of any machinery affixed to a building or other immovable property, or

(iii)the overhaul or repair of-

(a)any motor vehicle,

(b)any vessel propelled by internal combustion engine or by any other mechanical means,

(c)any aircraft,

(d)any comp t of any of the items

mentioned in paragraph (a) to (c) above,

(iv)the altering, ornamenting, finishing, improving or otherwise processing or adopting of any goods.

(37)"Year" means twelve-month period commencing on the first day of April;

(38)"Zero rating" means complete removal of tax up to the zero rated stage of production or distribution. No tax is charged on sale and tax credit is given for the tax paid on purchases.

(39)"Special Economic Zone" (S.E.Z) means the area outside the custom territory of India for trade operation, duties and tariffs.

CHAPTER -II

INCIDENCE AND LEVY OF TAX

3. Incidence of Tax – (l) Every dealer –

(a) at the time of commencement of this Act –

(i) whose taxable turnover of sales during the year immediately preceding the commencement of this Act exceeded the taxable limit, or

(ii)who is registered or liable to be registered under the Tripura Sales Tax Act, 1976 or the Central Sales Tax Act, 1956, *or Tripura Purchase Tax Act, 1990, or*[1]

(iii)*who is engaged in purchase of taxable goods as mentioned in schedule VIII.* [2]

(b) to whom clause (a) does not apply, and

(i) whose taxable turnover first exceeds the taxable limit during any period of twelve consecutive months, or

(ii)who is registered as a dealer under the Central Sales Tax Act, 1956, shall be liable to pay Value Added Tax (VAT) in accordance with the provisions of this Act.

Provided that the State Government may keep certain goods as listed in the schedule II (d) outside VAT which will be taxable in the first point of sale within the State without any tax credit at such rates as may be specified by the Government from time to time by notification in the Official Gazette.

Provided further that the rates of different items may be different.

(2) Every dealer is liable to pay tax under sub-section (1) on sales

1,2 Inserted vide the TVAT (Amendment) Ordinance, 2007 (w.e.f 17-7- 2007) and subsequent legislation vide the TVAT (Amendment) Act, 2007(dt. 9-10-2007)

effected by him,

(a) in case of *sub-clause (i) & (iii) of* [1] clause (a) of sub-section (1), with effect from the date of commencement of this Act;

(b) in case of su of sub-section (1), with

effect from the date immediately following the day on which his taxable turnover first exceeded the taxable limit during a period of any twelve consecutive months,

(c) in case of sub-clause (i) and (ii) of clause (b) of sub-section (1), with effect from the date of registration or the date on which he becomes so liable whichever is earlier.

(d) *in case of sub-clause (iii) of clause of sub-section (1) with the registration, the date on which he becomes so liable whichever is earlier.* [2]

(3) For the purpose of this Act, taxable limit means in relation to any dealer who:

(a) imports for sale any taxable goods into the State of Tripura on his own behalf or on behalf of his principal - Nil

(b) manufactures or processes any taxable goods for sale - Nil

(c) is engaged in any other business other than clause (a) and (b) - Rs.3,00,000/-

(d) involved in the execution of works contract and transfer of right to use any goods for any purpose, lease or hire purchase - Nil

1,2 Inserted vide the TVAT (Amendment) Ordinance, 2007 (w.e.f 17-7- 2007) and subsequent legislation vide the TVAT (Amendment) Act, 2007(dt. 9-10-2007)

(e) involved in purchase of goods as mentioned in the schedule VIII - Nil [1]

4. Tax on deemed sales - (1) Notwithstanding anything contained elsewhere in this Act, any transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract shall be deemed to be a sale of those goods by the person making the transfer and shall liable to be taxed at the rate specified in the Schedule:

Provided that in respect of any such transfer, only so much value of the goods involved in the works contract which has actually been paid to the dealer during the period, shall be taken into account for determining the turnover for the period.

Explanation :- For the purpose of this section, "Property in goods" shall mean the aggregate of the goods for which amounts have been received or receivable by a dealer during such period as valuable consideration, whether or not such amount has been separately shown in the works contract. The amount as received or receivable shall include the value of such goods purchased, manufactured, processed, or procured otherwise by the dealer, and the cost of freight or delivery as may be incurred by such dealer for carrying such goods to the place where these are used in execution of such works

contract, but shall not include such portion of the aforesaid amounts as may be prescribed.

(2) Tax on transfer of the right to use any goods- Notwithstanding anything contained elsewhere in this Act, any transfer of the right to use any goods for any purpose (whether or not for a specified period) shall be taxable at the rate as specified in the Schedule.

(3) Deduction of tax at the time of payment- Every person responsible for paying) any sum to any person on account of works contract and right to use any goods for any purpose, shall at the time of credit of such sum to account of the person or at the time of payment thereof in cash or by issue of a cheque or draft or any other mode, deduct such amount towards sales tax (not being more than the total tax payable by the dealer) as may be prescribed.

1 Inserted vide the TVAT (Amendment) Ordinance, 2007 (w.e.f 17-7- 2007) and subsequent legislation vide the TVAT (Amendment) Act, 2007(dt. 9-10-2007)

5. Levy of tax on sale - (1) The tax payable by a dealer under section 3 shall be levied on his taxable turnover of sales.

(2) Taxable turnover of sales in relation to a dealer liable to pay tax under sub-section (1) of section 3 shall be calculated from the gross turnover of sales during any period which remains after deducting there from -

(a) sales of goods declared as exempt from tax in schedule „III";

(b) sales of goods which are shown to the satisfaction of the Commissioner to have taken place -

(i) in the course of inter-State trade or commerce, or

(ii)outside Tripura.

(iii)in the course of the import of the goods into or export of the goods out of the territory of India.

Explanation - Section 3,4 and 5 of the Central Sales Tax Act, 1956 shall apply for determining whether or not a particular sale or purchase has taken place in the manner indicated in sub-clause (i), sub-clause (ii) orsub-clause (iii).

(c) in case of turnover of sales in relation to works contract, the charges towards labour, services and other like charges and subject to such conditions as may be prescribed;

Provided that in cases where the amount of charges towards labour, services and other like charges in such contract are not ascertainable from the terms and conditions of the contract, the amount of such charges shall be calculated at the prescribed percentage.

(d) such other sales on such conditions and restrictions as may be prescribed.

5A. Levy of Tax on purchase - *(1) The tax payable by a dealer under Section 3(1) (a) (iii) shall be levied on his gross taxable purchase.*

(2) The tax under sub-section (1) shall be levied at the gross taxable purchase of goods as mentioned in schedule VIII. [1]

1 Inserted vide the TVAT (Amendment) Ordinance, 2007 (w.e.f 17-7- 2007) and subsequent legislation vide the TVAT (Amendment) Act, 2007(dt. 9-10-2007)

6. Levy of tax on containers and packing material. -Where any goods packed in any container or packing material are sold *or purchased*[1] in which such goods containers and packing materials are packed shall be deemed to have been sold *or purchased*[2] along with the goods and the Tax under Section 5 *or 5A*[3] shall be levied on the sale *or purchase*[4] of such container or packing material at the rate of tax, if any, applicable to the sale, of the goods itself;

Provided that no tax under section 5 shall be levied where the container or packing material is sold along with the goods declared as exempted from tax under this Act.

7. *Rate of tax –* *The value added tax payable by a dealer under this Act shall be levied on his taxable turnover at such rate as specified in the Schedule II(a), II(b), II(c), VI, VII & VIII.*[5]

8. Exemptions :- (1) Sale of certain goods as specified in the Schedule III of this Act shall be exempt from tax under this Act subject to conditions and exceptions set out therein.

(2) Sales of certain goods of local importance with little implication on interstate trade as specified in Schedule IV shall be taxable at the rate zero.

(3) Export of Export Oriented Units and Special Economic Zone would be exempt from tax under this Act.

(4) Supplies between Special Economic Zone and Export Oriented Units would be exempt from tax under this Act.

9. Tax payable :- (1) The net tax payable by a registered dealer for a tax period shall be difference between the output tax and the input tax, which can be determined from the following formula:

Net tax payable = O – I

Where „O‟ denotes the output tax payable for any tax period on the taxable turnover at the rates specified in the Schedule and subject to such conditions as may be prescribed from time to time and „I‟ denotes the input tax paid or payable under this Act for the said tax period by such

1, 2, 3, 4 Inserted vide the TVAT (Amendment) Ordinance, 2007 (w.e.f 17-7- 2007) and subsequent legislation vide the TVAT (Amendment) Act, 2007(dt. 9-10-2007)

5 Substituted vide the TVAT (Amendment) Ordinance, 2007 (w.e.f 17-7- 2007) and subsequent legislation vide the TVAT (Amendment) Act, 2007(dt. 9-10-2007)

dealer to another registered dealer on the sale to him of any goods for resale or use in manufacturing or processing of goods for sale or purchase by him of goods mentioned in schedule VIII for resale or use in manufacturing or processing of goods for sale *'or purchase by him of goods mentioned in schedule VIII for resale or use in manufacturing or processing of goods for sale.'*[1]

Explanation – Value Added Tax (VAT) is a multi point tax payable by manufacturer, processor, wholeseller and retailer on the value added on each point of sale with provision for credit of tax paid during purchase *'and also on each point of purchase of goods as mentioned in schedule VIII with provision for credit of tax paid during previous transaction.'*[2]

10.Input tax credit :- (1) For the purpose of calculating the net tax payable by a registered dealer for any tax period after being registered, an input tax credit as determined under this section shall be allowed to such registered dealer for the tax paid or payable in respect of *all taxable purchase of goods as mentioned in schedule VIII and*[3] all taxable sales other than such sales as may be prescribed subject to the following conditions:

(a) Input tax credit on capital gods except those mentioned in negative list in Schedule IV shall be adjusted against tax payable by a dealer over a period not exceeding three years.

Provided that in case of closure of business before the period specified above, no further input tax credit shall be allowed and input tax credit carried forward, if any, shall be forfeited.

(b) In respect of exporting dealers, input tax credit may be spread over a period less than 3 years as may be prescribed.

(c) Input tax credit is to be given only after commencement of sale of taxable goods *'and purchase of taxable goods as mentioned in shedule VIII.'*[4]

(d) In respect of inputs used in taxable goods sent on stock / consignment transfer, tax paid in excess of 4% or the prevailing rate of C. S. T. on such inputs is to be credited.

1, 2, 3, 4 Inserted vide the TVAT (Amendment) Ordinance, 2007 (w.e.f 17-7- 2007) and subsequent legislation vide the TVAT (Amendment) Act, 2007(dt. 9-10-2007)

(e) Tax paid in excess of 4% on petroleum products used as fuel (other than petrol, Aviation Turbine Fuel and diesel and other fuels when used as fuel in production of taxable goods or captive power is to be entitled for input credit. However, no input tax credit will be given if petroleum product is used as fuel in motor vehicle.

(f) Input tax credit shall be allowed during the return period. Refund of excess tax credit shall be allowed only after the end of the financial year.

(2) Partial input tax credit is to be made where inputs are used in the following circumstances :-

(a)Where sale consists of both taxable and exempted goods.

(b)Where sale consists of sale and dispatch in the form of consignment and stock transfer to other states.

(c)Where inputs are used for any other purposes in addition to use in the course of business.

Provided that input tax credit shall be proportionate to taxable sale out of total sales *'and also shall be proportionate to taxable*

purchase out of total purchase for the goods as mentioned in schedule VIII'[1]

Provided further that in case of consignment transfer, so much of input tax credit shall be given as may be prescribed.

(3) Input tax credit shall be allowed for purchase of goods made within the State of Tripura from a registered dealer holding a valid certificate of registration and which are intended for the purpose of –

(a) sale or resale by him in the State of Tripura; or

(b) use as raw material or as capital goods in the manufacturing and processing of goods other than those exempted from tax under this Act intended for sale in the State of Tripura; or

(c) sale in the course of export out of the territory of India; or

(d) for use as containers for packing of goods other than those exempted from tax under this Act for sale or resale in the State of Tripura;

Provided that if purchases are used partially for the purposes

1 Inserted vide the TVAT (Amendment) Ordinance, 2007 (w.e.f 17-7- 2007) and subsequent legislation vide the TVAT (Amendment) Act, 2007(dt. 9-10-2007)

specified in this sub-section, input tax credit shall be allowed proportionate to the extent they are used for the purposes specified in this sub-section.

(4) Input tax credit shall not be claimed by the dealer until the tax period in which the dealer receives the tax invoice in original containing the prescribed particulars of the sale evidencing the amount of the input tax:

Provided that for good and sufficient reasons to be recorded in writing and in the prescribed manner, the Commissioner may allow such credit subject to such conditions and restrictions as may be prescribed.

(5) A registered dealer who intends to claim input tax credit under sub-section (1) shall, for the purpose of determining the amount of input tax credit, maintain accounts, and such other records as may be prescribed in respect of the purchases and sales made by him in the State of Tripura.

(6) No input tax credit under sub-section (1) shall be claimed or be allowed to a registered dealer -

(i) in respect of any taxable goodsunder this Act purchased by him from another registered dealer for resale but give; away by way of free sample or gift;

(ii)who has been permitted by the Commissioner for composition of tax at a percentage of the turnover of sales in lieu of VAT as provided under section 15;

(iii)in respect of capital goods of traders in the initial year i. e. the input tax credit on capital goods would be confined to manufacturers;

(iv)in respect of goods brought from outside the State against the tax paid in other States;

(v) in respect of stock of goods remaining unsold at the time of closure of business;

(vi)in respect of goods purchased on payment of tax, if such goods are not sold because of any theft, destruction or damage for any reason;

(vii)where the tax invoice is -

(a) not available with the dealer, or

(b) there is evidence that the same has not been issued by the selling dealer from whom the goods are purported to have been purchased;

(viii)in respect of goods purchased from a dealer whose certificate of registration has been suspended;

(ix)in respect of goods used for transfer of stock other than by way of sale outside the State of Tripura;

(x) in respect of sales exempt from tax as specified in Schedule III.

(xi)in respect of raw materials used in manufacture or processing of goods where the finished products are despatched other than by way of sales:

Provided that in respect of transactions falling under item (ix), input tax credit may be allowed on the tax paid in excess of 4% on the raw materials used directly in the manufacture of the finished products.

(7) The Commissioner may, after giving sufficient reasons in writing, reject the method adopted by the registered dealer in a year to determine the extent to which goods are used, consumed or supplied or intended to be used, consumed or supplied, in the course of making taxable sales and calculate the amount of input tax credit after giving the registered dealer concerned an opportunity of being heard.

11.Input tax credit exceeding tax liability - (1) If the input tax credit of a registered dealer other than an exporter selling goods outside the territory of India determined under section 10 of this Act for a period exceeds the output tax for that period, the excess credit shall be set off against any outstanding tax, penalty or interest under this Act or CST Act, 1956.

(2) The excess input tax credit after adjustment under sub-section (1) may be carried over as an input tax credit to the subsequent period or periods but shall not be carried beyond the end of next financial year.

12.Adjustment of input tax credit :- Where any purchaser, being a registered dealer, has been issued with a credit note or debit note in terms of sub- section (1) of section 17 or if he returns or rejects goods purchased, as a consequence of which, the input tax credit availed by him in any period in respect of which the purchase of goods relates, becomes less or excess, he shall compensate such less credit or excess credit by adjusting the
amount of tax credit allowed to him in respect of the tax period in which the credit note or debit note has been issued or goods are returned subject to conditions as may be prescribed.

13.Export :- (1) Export from India will be zero rated i.e. the tax applicable to the exported commodity would be zero and credit / refund would be available for VAT paid under this Act on input used by them.

(2) Sale of goods to International Organisations specified in Schedule I and official and private purchases by the Diplomatic Missions / Consulates shall be deemed to be sale of goods in the course of export out of territory of India and shall be entitled to zero rating as provided.

(3) Supplies from domestic tariff area to Special Economic Zone and Export Oriented Units would be zero rated and the supplying units would get credit / refund for VAT paid on inputs used by them.

14.Burden of proof :- In respect of any sale effected by a dealer, the burden of proving that he is entitled to deduction under sub-section (2) of section 5 or that he is eligible to input tax credit under section 10 shall be on him,

15.Composition of tax by certain registered dealers :- (1) All registered dealers whose gross turnover of sales does not exceed rupees ten lakhs, subject to such conditions and restriction as may be prescribed shall, pay in lieu of the tax as specified under section 5, a tax at such percentage cf the entire taxable turnover of such sales and purchases as the Government may, by order, notify, subject to the condition that no input tax credit shall be available to such dealers and no tax invoice shall be issued by such dealers :

Provided that payment of tax under this section shall not apply to a registered dealer who imports goods from outside the state or *purchase of goods as mentioned in schedule VIII or*[1] manufactures or processes goods within the state for the purpose of carrying out his business.

Provided further that a registered dealer may, by exercising option in the prescribed manner, elect to pay tax as specified under section 5 of this Act in lieu of the provisions of this section.

(2) Notwithstanding anything contained anywhere in the Act, the

1 Inserted vide the TVAT (Amendment) Ordinance, 2007 (w.e.f 17-7- 2007) and subsequent legislation vide the TVAT (Amendment) Act, 2007(dt. 9-10-2007)

Government may, by notification in the official Gazette, specify any dealer or class of dealers to pay lump sum tax in lieu of tax payable under section 9 of this Act.

16.Powers of Government to amend Schedule:- The Government, after giving by notification not less than 14 days notice of the intention to do so, may, by notification, add to, amend or alter any Schedule to this Act.

17.Credit notes and Debit notes :- (1) Where a tax invoice has been issued and the amount shown as tax charged in the tax invoice exceeds the tax payable under this Act in respect of that sale, the registered dealer making the sale shall provide the purchaser with a credit note containing the requisite particulars as may be prescribed.

(2) Where the tax invoice has been issued and the tax payable under this Act in respect of the sales exceeds the amount of tax charged in that tax invoice, the registered dealer making the sales shall provide the purchaser

with a debit note containing the requisite particulars as may be prescribed.

(3) In case of goods returned or rejected by the purchaser, a credit note shall be issued by the selling dealer to the purchaser and a debit note will be issued by the purchaser to the selling dealer containing the particulars as may be prescribed.

CHAPTER III

TAXING AUTHORITY AND TRIBUNAL

18. (1) The State Government may, for carrying out the purposes of this Act, appoint a Commissioner of Taxes, and such other persons to assist him as it thinks fit.

(2) Persons appointed under sub-section (1) shall exercise such powers as may be conferred, and perform such duties as may be required, by or under this Act.

(3) The State Government may, instead of appointing any person under sub-section (1), invest, by notification, any officer to exercise any power under this Act and also specify therein the area, in which, power is to be exercised and thereupon such officer or officers shall be deemed to have been appointed under sub-section (1).

(4) The State Government may, by notification in the Official Gazette, constitute a Tribunal to be called the Tripura Value Added Tax Tribunal. The Tribunal shall consist of such number of members as the State Government may think to appoint and where it consists of two or more members, one of them shall be appointed as the Chairman thereof.

(5) The qualifications, conditions of service and tenure of the members constituting the Tribunal shall be such as may be prescribed.

(6) No decision or action of the Tribunal shall be called in question merely on the ground of any vacancy in the Tribunal.

(7) The functions of the Tribunal may be discharged by any of the members sitting either singly or in Benches of two or more members, as may be determined by the Chairman. If the members of a Bench are divided, the decision shall be the decision of the majority, if there be a majority; but if the members are equally divided, they shall state the point or points on which they differ, and the case shall be referred by the Chairman of the Tribunal for hearing on such point or points to one or more of the members of the Tribunal; and such point or points shall be decided according to the majority of the members of the Tribunal who heard the case including those who first heard it:

Provided that, if at any time, the Tribunal consists of only two members, the decision of the Tribunal shall be that of the Chairman in such cases.

(8) Subject to the previous sanction of the State Government, the Tribunal shall for the purpose of regulating its procedure (including the place or places at which the Trib members thereof shall sit)

and providing the rules of Business, make regulations consistent with the provisions of this Act and the rules made thereunder;

(9) All persons appointed under this section shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, 1860.

CHAPTER – IV

REGISTRATION

19.Compulsory registration of dealers – (1) No dealer, while being liable to pay tax under this Act, shall carry on business as a dealer unless he has been registered and possesses a certificate of registration;

Provided that a dealer liable to pay tax shall be allowed thirty days‟ time from the date from which he is first liable to pay such tax to get himself registered.

(2) Every dealer required by sub-section (1) to be registered shall make application in this behalf in the prescribed manner to the Commissioner and such application shall be accompanied by a declaration in the prescribed

form duly filled in and signed by the dealer specifying therein the class or classes of goods dealt in or manufactured by him.

(3) If the said authority is satisfied after such enquiry as may be deemed necessary that an application for registration is in order, he shall, in accordance with such manner, grant registration to the applicant and issue a certificate of registration in the prescribed form which shall specify the class or classes of goods dealt in or manufactured by him.

(4) Where the application for registration is made under this section, the Commissioner shall grant him the certificate of registration from the date of order granting such registration;

(5) The Commissioner may, from time to time, amend any certificate of registration in accordance with information furnished or otherwise received, and such amendment may be made with retrospective effect in such circumstances and subject to such restrictions and conditions as may be prescribed.

(6) When -

(a) any business in respect of which a certificate of registration has been granted to a dealer on an application made, has been discontinued, or

(b) a dealer has ceased to be liable to pay tax, or

(c) an incorporated body is closed down or if it otherwise ceases to exist; or

(d) the owner of an ownership business dies leaving no successor to carry on business; or

(e) in case of a firm or association of persons if it is dissolved; or

(f) a person or dealer is registered by mistake; or

(g)a dealer fails to furnish return and pay tax and interest according to such return or returns within the time extended; the Commissioner may cancel the registration of such dealer.

(7) The cancellation of registration will take effect from the date as ordered by the Commissioner.

(8) When any dealer, to whom a certificate of registration is granted, has failed to pay any tax, penalty or interest payable under this Act or has failed to furnish return, the certificate of registration of such dealer may be suspended by the Commissioner.

Provided that the certificate of registration of a dealer shall not be suspended if he has furnished return or returns within the date prescribed in the notice and has paid tax, penalty or interest payable under this Act by such date, as the Commissioner may extend upon an application filed b ys from the date by which he

is required to file such return or returns or make payments of tax, interest or penalty, as the case may be.

(9) Suspension of certificate of registration will be withdrawn and registration certificate shall be restored on an application made by the dealer on furnishing evidence of payment of all taxes and on furnishing of overdue return or returns within a reasonable time as granted by the Commissioner. If no step is taken by the dealer within such reasonable time, the registration certificate shall be cancelled.

(10)No order under sub-section (6) or sub-section (8) shall be made unless the applicant, the person concerned or the dealer has been given an opportunity of being heard.

(11)Every dealer after registration shall be continued to be a registered dealer until expiry of three consecutive years though his turnover may not exceed the taxable limit during any tax period within these three years. If he continues to be not liable to pay tax during the entire period of three years, he shall be ceased to be a registered dealer.

20.Security to be furnished in certain cases :- (1) The Commissioner may, for good and sufficient reasons to be recorded in writing, require the person who has applied for registration under section 19, or the dealer who has been registered, to furnish in the prescribed manner such security or such additional security as may be prescribed for securing proper and timely payment of tax or any other sum payable by him under this Act.

(2) The Commissioner may, by order in writing and for good or sufficient reasons to be recorded therein, forfeit the whole or any part of the security or additional security referred to in sub-section (1) furnished by a dealer, for -

(a) realising or recovery of tax or any other sum due, or

(b) recovery of any financial loss caused to the State Government due to negligence or default in not making proper use of or not keeping in safe custody, blank or unused prescribed form.

(3) Where the security furnished by a dealer, is forfeited in whole or is rendered insufficient, such dealer shall, on demand by order of the Commissioner, furnish fresh or further security of the requisite amount or shall make up the deficiency, as the case may be, in such manner and within such period as may be specified by the Commissioner

(4) The Commissioner may, on application by a dealer, who has furnished security as required, refund in the prescribed manner any amount of security or part thereof if such security is not required for the purposes for which it was furnished.

(5) Security shall be furnished by a dealer, in such manner and by such time as may be specified in the order requiring to furnish, or demanding, such s

21.Imposition of penalty for failure to get registered :- (1) If a dealer, who is required to get himself registered within thirty days from the date

from which he is first liable to pay tax, fails to get himself so registered, the Commissioner may, after giving the dealer an opportunity of being heard, by order impose by way of penalty a sum of rupees one thousand for each month of default :

Provided that no penalty shall be imposed under this sub-section in respect of the same fact for which a prosecution has been instituted and no such prosecution shall lie in respect of a fact for which a penalty has been imposed under this section.

(2) If any penalty is imposed under sub-section (1), the Commissioner shall issue a notice in the prescribed

form directing the dealer to pay such penalty by such date as may be specified in the notice, and the date to be specified shall not be less than fifteen days from the date of service of such notice and the penalty so imposed shall be paid by the dealer into a Government Treasury by the date so prescribed;

Provided that the Commissioner may, for reason to be recorded in writing, extend the date of such payment as specified in the notice in this behalf or allow such dealer to pay the penalty imposed in such number of instalments as he may determine.

22 Registration of Transporters :- (1) No transporter, carrier, or transporting agent shall operate its transport business in Tripura relating to taxable goods without being registered by the Commissioner of Taxes.

(2) Every transporter required by sub-section (1) to be registered shall apply for registration to the Commissioner in the prescribed manner and obtain a certificate of registration as prescribed.

(3) After receipt of an application under sub-section (2), the Commissioner of Taxes shall, if he is satisfied after such enquiry as may be deemed necessary that the application is in order, register the applicant.

(4) The Commissioner may for good or sufficient reason, demand from a registered transporter or a transporter who has applied for registration, reasonable security for protection of tax.

(5) The Commissioner may suspend or cancel the certificate of registration of a transporter if the transporter, carrier or transporting agent carries on transport business in contravention of the Act and Rules.

23.Quoting of Registration Certificate Number etc. - Any person registered under this Act, shall quote the Registration Certificate number or Tax Payers‟ Identification number issued by the Commissioner of Taxes in any of his returns, challans, notices or other documents used for the purposes of this Act.

CHAPTER-V

RETURNS AND ASSESSMENT

24.Periodical returns and payment of tax : (1) Every registered dealer shall furnish return in such form for such period, by such dates and to such authority, as may be prescribed:

Provided that the Commissioner may, subject to such conditions and restrictions as may be prescribed, exempt any such dealer or class of dealers from furnishing such returns or allow any such dealer -

(a) to furnish them for such different periods; or

(b) to furnish a consolidated return relating to all or any of the places of business of the dealer in the State of Tripura for the said period or for such different periods an may direct.

(2) If the Commissioner has reason to believe that the turnover of sales of any dealer has exceeded the taxable limit as specified in sub- section (3) of section 3, he may, by notice served in the prescribed manner, require such dealer to furnish return as if he were a registered dealer, but no tax shall be payable by him unless his taxable turnover exceeds the taxable limit provided under sub-section (3) of section3.

(3) If any dealer having furnished returns under sub-section (1) or sub-section (2), discovers any omission or any other error in the return so filed, he may furnish a revised return before the expiry of three months next following the last date prescribed for furnishing the original return relating to the tax period.

(4) Every dealer required to file return under sub-section (1) or sub-section (2) shall pay the full amount of tax payable according to the return or the differential tax payable according to the revised return furnished, if any, into the Government Treasury or in such other manner as may be prescribed, and shall furnish along with the return or revised return, as the case may be, a receipt showing full payment of such amount.

(5) Every return under this section shall be signed and verified -

(a) in case of an individual, by the individual himself, and where the individual is absent, by some person duly authorized by him in this behalf;

(b) in case of a Hindu Undivided family, by the Karta;

(c) in the case of a company or local authority, by the Principal Officer or Chief Executive thereof;

(d) in the case of a firm, by any partner thereof not being a minor;

(e) in the case of any other association, by the person competent to act on behalf of the association.

Explanation :- For this purpose, the expression “Principal Officer” shall have the meaning assigned to it under clause (35) of section 2 of the Income Tax Act, 1961.

25. Return defaults:- (1) If a dealer required to file return under sub-section (1)or sub-section (2) of section 24 -

(a) fails without sufficient cause to pay the amount of tax due as per the return for any tax period ; or

(b) furnishes a revised return under sub-section (3) of section 24 showing a higher amount of tax to be due than was shown by him in the original return; or

(c) fails to furnish return;

such dealer shall be liable to pay interest in respect of-

(i) the tax payable by him according to the return, or

(ii)the difference of the amount of tax according to the revised

return; or

(iii)the tax payable for the period for which he has failed to furnish return;

at the rate of one and half percent per month from the date the tax payable had become due to the date of its payment or to the date of order of assessment, whichever is earlier.

(2) „Month" shall mean thirty days and the interest payable in respect of a period of less than one month shall be treated as a full month.

(3) If a registered dealer, without sufficient cause, fails to pay the amount of tax due and interest along with return or revised return in accordance with the provisions of sub-section (1), the Commissioner may, after giving the dealer reasonable opportunity of being heard, direct him to pay in addition to the tax and interest payable by him a penalty, not exceeding one and half times of the tax due but which shall not be less than 10% of that amount.

(4) If a registered dealer or any other dealer required to furnish return under sub-section (2) of section 24 without any sufficient cause -

(a) fails to comply with the requirements of the notice issued under sub-section (2) of section ; or

(b) fails to furnish any return by the prescribed date as required under sub-section (2) of section 24; or

(c) being required to furnish revised return, fails to furnish the revised return by the date prescribed under sub-section (3) of section 24; or

(d) having paid the tax payable according to a return in time, fails to furnish along with the return proof of payment made in accordance with sub-section (4) of section 24 ;

the Commissioner may, after giving the dealer reasonable opportunity of being heard, direct him to pay in addition to any tax, interest and penalty under sub-section (3) payable or paid by him, a penalty of a sum of rupees one hundred per day of default subject to a maximum of rupees ten thousand.

(5) Any penalty imposed under this section shall be without prejudice to any prosecution for any offence under this Act.

(6) For the purposes of this Act, any return signed by a person who is not authorized under sub-section (5) of section 24 shall be treated as if no return has been filed.

26.Rounding off of the amount of tax, interest or penalty :- The amount of tax, interest or penalty payable or refundable for any period under the provisions of this Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee, then, if such part is fifty paise or more, it shall be increased to one rupee and, if such part is less than fifty paise, it shall be ignored.

27.Scrutiny of returns :- (1) Each and every return in relation to any tax period furnished by a registered dealer to whom notice has been issued by the Commissioner under section 24 shall be subject to scrutiny by the Assessing Authority to verify the correctness of calculation, application of correct rate of tax and interest and input tax credit claimed therein; and full payment of tax and interest payable by the dealer during such period.

(2) If any mistake is detected as a result of such scrutiny made as per the provisions of sub-section (1), the Commissioner of Taxes shall serve a notice in the prescribed form on the dealer to make payment of the extra amount of tax along with the interest as per the provisions of this Act, if it is payable, by a date specified in the said notice.

28.Tax audit:- (1) The Commissioner or any other tax officer as directed by him shall undertake tax audit of the records, stock in trade and the related documents of the dealer who are selected by the Commissioner in the manner as may be prescribed for the purpose.

Provided that the audit wing shall be delinked from tax collection wing as may be prescribed.

(2) The tax audit shall be generally taken up in the office, business premises or warehouse of the dealer.

(3) For the purpose of tax audit under sub-section (1) the Commissioner or any other tax officer directed by him shall examine the correctness of return or returns filed and admissibility of various claims including input tax credit.

29.Self assessment :- (1) Subject to provisions of sub-section (2) of this section, the amount of tax due from a registered dealer or a dealer liable to be registered under this Act shall be assessed in the manner hereinafter provided, for each tax period or tax periods during which the dealer is so liable.

(2) Not with standing anything contained in this section, if a registered dealer has failed to furnish return or returns under sub-section (1) of section 25 in respect of any tax period or periods, the Commissioner shall proceed to make provisional assessment under section 30.

(3) If a registered dealer has filed the return of any tax period within the prescribed time and the return so filed is found to be in order, it shall be accepted as self-assessment subject to adjustment of any arithmetical error apparent on the face of the said return.

30.Provisional assessment:- (1) Where a registered dealer fails to furnish the return in respect of any tax period within the prescribed time, the Commissioner shall, not withstanding anything contained in section 31, proceed to assess the dealer provisionally for the period of such default.

(2) The provisional assessment under sub-section (1) shall be made on the basis of past returns, or past records, where no such returns are available, on the basis of information received by the Commissioner and the Commissioner shall direct the dealer to pay the amount of tax assessed in such manner and by such date as may be prescribed.

(3) If the dealer furnishes return along with evidence showing full payment of tax, interest and penalty, if any, on or before the date of payment specified under sub-section (2), the provisional assessment made under sub-section (l) shall stand revoked to the extent of the tax demanded, interest levied and penalty imposed, on the date on which such return is filed by the dealer.

(4) Nothing contained in this section shall prevent the Commissioner from making assessment under section 31 and any tax, interest or penalty paid against provisional assessment shall be adjusted against tax, interest and penalty payable on final assessment under that section.

31.Audit assessment:- (1) Where

(a) a registered dealer has failed to furnish any return under sub-section (1)of section 25 in respect of any period; or

(b) a registered dealer is selected for audit assessment by the Commissioner on the basis of any criteria or on random basis; or

(c) the Commissioner is not satisfied with the correctness of any return filed under section 24, or bonafides of any claim of exemption, deduction, concession, input tax credit or genuineness of any declaration, evidence furnished by a registered dealer in support thereof; or

(d) the Commissioner has reasons to believe that detailed scrutiny of the case is necessary,

the Commissioner may, notwithstanding the fact that the dealer may already have been provisionally assessed under section 30, serve on such dealer in the prescribed manner a notice requiring him to appear on a date and place specified therein, which may be in the business premises or at a place specified in the notice, to either attend and produce or cause to be produced the books of account and all evidence on which the dealer relies in support of his returns including tax invoice, if any, or to produce such evidence as specified in the notice.

(2) The dealer shall provide all cooperation and assistance to the Commissioner to conduct the proceedings under this section at his business premises.

(3) If proceedings under this section are to be conducted at the business premises of the dealer and it is found that the dealer or his authorized representative is not available or not functioning from such premises, the Commissioner shall assess to the best of his judgement the amount of tax due from him.

(4) If the Commissioner, after considering all the evidences produced in course of the proceedings or collected by him, is satisfied that any dealer -

(a) has not furnished return in respect of any period by the

prescribed date; or

(b) has furnished incomplete and incorrect return for any period; or

(c) has failed to comply with any notice under sub-section (1) or sub-section (3); or

(d) has failed to maintain accounts in accordance with the provisions of this Act or has not regularly followed any method of accounting; the Commissioner shall assess to the best of his judgement the amount of tax due from such dealer.

(5) If the Commissioner is satisfied that the dealer, in order to evade or avoid payment of tax –

(a) has failed to furnish without reasonable cause, returns in respect of any period by the prescribed date; or

(b) has furnished incomplete and incorrect returns for any period;or

(c) has availed himself of tax credit to which he is not entitled to ; or

(d) has followed such method of accounting which does not enable the Commissioner to assess the tax due from him, he shall, after giving the dealer reasonable opportunity of being heard, direct him to pay, in addition to tax and interest payable by him, a penalty not exceeding one and half times of the tax due but which shall not be less than 10% of that amount.

32. Assessment of dealer who fails to get himself registered : (1) If the Commissioner, upon information which has come into his possession, is satisfied that any dealer who has been liable to pay tax under this Act, in respect of any period, has failed to get himself registered, the Commissioner shall proceed in such manner as may be prescribed to assess to the best of his judgement the amount of tax due from the dealer in respect of such period and all subsequent periods and in making such assessment shall give the dealer reasonable opportunity of being heard.

(2) The Commissioner may, if he is satisfied that the default was without reasonable cause, direct that the dealer shall pay, in addition to the amount of tax so assessed, such amount as interest and penalty as prescribed in section 25.

33. No assessment after five years :- (1) No assessment under section 31 and 32 shall be made after the expiry of five years from the end of the tax period to which the assessment relates;

Provided that in case of offence under this Act for which proceeding for prosecution has been initiated, the limitation as specified in this sub- section shall not apply.

(2) Any assessment made or penalty imposed under this Chapter shall be without prejudice to prosecution for any offence under this Act.

34.Turnover escaping assessment :- (1) Where after a dealer is assessed under section 29 or section 3 ereof, the Commissioner has

reason to believe that the whole or any part of the turnover of the dealer in respect of any period has -

(a) escaped assessment; or

(b) been under assessed ; or

(c) been assessed at a rate lower than the rate of which it is assessable;or

(d) been wrongly allowed any deduction therefrom; or

(e) been wrongly allowed any credit therein, the Commissioner may, serve a notice the dealer and after giving the dealer reasonable opportunity of being heard and making such enquiries as he considers necessary, proceed to the assess to the best of his judgement, the amount of tax due from the dealer in respect of such turnover, and the provisions of this Act shall, so far as may be, apply accordingly.

(2) No order of assessment shall be made under sub-section (1) after the expiry of five years from the end of the year in respect of which or part of which the tax is assessable.

35. Exclusion of time period for assessment :- In computing the period of limitation specified for assessment or reassessment, as the case may be, the time during which any assessment or reassessment proceeding remained stayed under the order of a competent Court shall be excluded.

36.Power of reassessment in certain cases :- (1) Where any order passed by the Commissioner in respect of a dealer for any period is found to be erroneous or prejudicial to the interest of revenue consequent to, or in the light of any judgement or order of any Court or Tribunal, which has become final, then notwithstanding anything contained in this Act, the Commissioner may proceed to reassess the tax payable by the dealer in accordance with such judgement or order, at any time within a period of three years from the date of the judgement or order.

(2) Where any Court or Tribunal passes an order in appeal or revision to the effect that any tax assessed under this Act or the Central SalesTax Act, 1956 should have been assessed under the provision of a law other than that under which it was assessed, then in consequence of such order or to give effect to any finding or direction contained in such order such turnover and part thereof, may be assessed or reassessed, as the case may be, to a tax at any time within five years from the date of such order, not withstanding any limitation period which would otherwise be applicable to the assessment or reassessment made.

CHAPTER-VI

PAYMENT AND RECOVERY OF TAX, PENALTY, INTEREST, AND OTHER DUES

37. Payment and Recovery of Tax, Penalty and Interest: (1) Tax shall be paid in the manner herein provided and at such intervals as may be prescribed.

(2) A registered dealer furnishing returns under sub-section (1) of section 24 shall pay into Government treasury, in such manner and at such interval as may be prescribed, the amount of tax due from him for the period covered under the return along with the amount of penalty or interest or both payable by him under section 24 and shall furnish a receipt from the Treasury showing the payment of such amount.

(3) A registered dealer furnishing a revised return in accordance with the sub-section (3) of section 24, which shows that a greater amount of tax is due than was paid or payable in accordance with the original return, shall furnish along with the return a receipt showing payment of the differential amount in the manner provided in sub-section (2).

(4) (a) The amount of tax -

(i) due where returns have been filed without full payment of tax due;

or

(ii)assessed under section 29, section 30 and section 31 less the sum already paid in respect of such period together with interest, if any, required to be paid and the penalty, if any, imposed to be paid under sub-section (5) of section 31 or sub- section (2) of section 32.

(b) the amount of penalty imposed under any provision of this Act not covered under sub-chause ii) of clause (a); or (c) any other dues under this Act.

shall be paid by the dealer into Government Treasury by such date as specified in the demand notice.

(5) Where a dealer fails to make payment of the tax assessed or interest levied or penalty imposed on him or any other amount due from him under this Act within thirty days of the date of service of the notice of demand, the Commissioner may, after giving the dealer reasonable opportunity of being heard, direct that such dealer shall, in addition to the amount due pay, by way of penalty, a sum equal to 2% of such amount of tax, penalty, interest or any other amount due, for every month, for the period for which payment has been delayed by him after the date on which such amount was due to be paid.

(6) The amount that remains unpaid after the due date of payment in pursuance of the notice issued under sub-section (4) and sub-section (5) shall be recoverable as arrears of land revenue, or in accordance with the provisions contained in section 38.

(7) Where in pursuance of sub-section (6), any proceeding for the recovery as an arrears of land revenue of any tax, penalty, interest or part thereof or any other amount remaining unpaid, have been commenced and the amount of tax, penalty, interest or any other amount is subsequently enhanced or reduced as a result of any assessment made or order passed in the appeal, revision or rectification under this Act, the Commissioner may, in such manner and within such period as may be prescribed, inform the dealer and the

authority by whom or under whose order the recovery is to be made and thereupon such proceeding may be continued as if the amount of tax, penalty, interest or any other amount as modified, enhanced or reduced, had been substituted for the tax, penalty, interest or any other amount which was to be covered under sub-section (6).

38.Special mode of recovery :- (1) Notwithstanding anything contained in any law or contract the Commissioner may at any time or from time to time, by notice in writing (a copy of which shall be forwarded to the dealer at his last known address) require any person who holds or may subsequently hold any money for, or on account of such dealer, to pay into Government Treasury in the manner specified in the notice, either forthwith or upon the money becoming due or being held, or at or within the time specified in the notice not being before money becomes due or is held, so much of the money as is sufficient to pay the amount of tax due from the dealer or penalty or both, as the case may be, under this Act, or the whole
of the money when it is less than that amount.

(2) The Commissioner may, from time to time, amend or revoke any notice under sub-section (1) or extend the time for making such payment in pursuance of the notice.

(3) Any person making any payment in compliance with a notice issued under sub-section (1) shall be deemed to have made the payment under the authority of the dealer and the receipt from the Government Treasury shall be construed a good and sufficient discharge of the liability of such person to the dealer to the extent of the amount specified in the receipt.

(4) Any person discharging liability to the dealer after service on him the notice issued under sub-section (1) shall, if the liability is discharged in any manner other than that required under the said notice, be personally liable to the State Government to the extent of the liability discharged or to the extent of the liability of the dealer for tax or penalty, or both, whichever is less.

(5) Where a person on whom a notice is served under sub-section (1) proves to the satisfaction of the Commissioner that the money demanded or any part thereof were not due to the dealer, or that he did not hold any money for or on account of the dealer, at the time the notice was served on him, nor is the money demanded or any part thereof is likely to become due to the dealer or be held for or on account of the dealer, then such person shall not be liable to pay into Govt. treasury any such money or part thereof.

(6) Any amount of money which a person is required to pay under sub-section (1) or for which he is personally liable under sub-section (4) shall, if it remains unpaid, be recoverable in the same manner as provided under sub-section (6) of section 37.

(7) Provisions of this section shall be without prejudice to any action that may be or is being taken under section 37 for recovery from the dealer the amount due from him.

39.Collection of tax only by registered dealers :- (1) No person who is not a registered dealer shall collect in respect cf any sale of goods by him in the state of Tripura any amount by way of tax under this Act and no registered dealer shall make any such collection except in accordance with the provisions of this Act and the Rules made thereunder and not beyond the rate specified.

Notwithstanding anything contained in this sub-section, a registered dealer who has been permitted by the Commissioner for composition of tax under section 15 shall not collect any sum by way of tax on the sale of goods during the period to which such payment relates.

(1)A. *No person who is not a registered dealer shall collect in respect of any purchase of goods mentioned is schedule VIII by him in the state of Tripura any amount by way of tax under this Act and no registered dealer shall make any such collection except in accordance with the provisions of this Act and the Rules made thereunder and not beyond the rate specified.* [1]

(2) If any person –

(a) not being a dealer liable to pay tax under this Act, collects any sum by way of tax; or

(b) being a registered dealer, collects any amount by way of tax in excess of the tax payable by him;

shall be liable, in addition to the tax for which he may be liable, to a penalty of an amount equal to twice the sum so collected by way of tax.

(3) If the Commissioner in the course of any proceeding under this Act or otherwise has reason to believe that any person has become liable to a penalty, or forfeiture, or both, under sub-section (2), he shall serve on such person a notice in the prescribed form requiring him to appear and show cause as to why a penalty or forfeiture or both of any sum as provided under sub-section (2) should not be imposed on him. The Commissioner may thereupon hold an inquiry as he deems necessary and shall make such order as he deems fit.

40.Collection of excess tax and forfeiture of such excess tax :- (1) No person shall collect any sum by way of tax in respect of sale of any goods *or in respect of purchase of any goods mentioned in the schedule VIII* [2] on which no tax is payable under the Act.

(2) No dealer shall collect any amount by way of tax in excess of amount of tax payable under the Act.

1, 2 Inserted vide the TVAT (Amendment) Ordinance, 2007 (w.e.f 17-7- 2007) and subsequent legislation vide the TVAT (Amendment) Act, 2007(dt. 9-10-2007)

(3) Whoever contravenes the provision of this section shall, by an order of the Commissioner, be liable to pay penalty which may extend to two thousand rupees.

(4) Any amount of tax collected, in excess of the rate specified under this Act, shall be liable to be forfeited to the Government by an order of the Commissioner.

41.*Purchase or*[1]Sales not liable to tax :-

(1) Notwithstanding anything contained in this Act, a Value Added Tax shall not be imposed under this Act –

(i) Where such sale or purchase takes place in the course of interstate trade and commerce; or

(ii)where such sale or purchase takes place in the course of import of goods into the territory of India or export of goods out of the territory of India.

(2) For the purpose of this section, whether a sale or purchase takes place-

(i) outside the State of Tripura; or

(ii)in the course of interstate trade and commerce; or

(iii)in the course of import of goods into the territory of India or export of goods out of the territory of India

shall be determined in accordance with the provisions of section 3, section 4, and section 5 of the Central Sales Tax Act, 1956.

42.Tax to be first charge on property :- Not withstanding anything to the contrary contained in any law for the time being in force, any amount payable by a dealer or other person under this Act on account of tax, penalty or interest shall be a first charge on the property of the dealer or such person.

43.Refund :-

(1) Subject to other provisions of this Act and the Rules made thereunder, the Commissioner shall, refund to a dealer the amount of tax, penalty and interest, if any, paid by such dealer in excess of the amount due from him.

1 Inserted vide the TVAT (Amendment) Ordinance, 2007 (w.e.f 17-7- 2007) and subsequent legislation vide the TVAT (Amendment) Act, 2007(dt. 9-10-2007)

(2) Where any refund is due to any dealer according to return furnished by him for any period, such refund may provisionally be adjusted by him against the tax due or tax payable as per the returns filed under section 24 for any subsequent period in the year;

Provided that, the amount of tax or penalty, interest or sum forfeited or all of them due from, and payable by the dealer on the date of such adjustment shall first be deducted from such refund before adjustment.

44.Provisional refund :- (1) If a registered dealer has filed any return as required under this Act and the return shows any amount to be refundable to the dealer on account of sales in course of export out of the territory of India, then the dealer may apply in the manner and form prescribed to the Commissioner for grant of provisional refund pending audit and investigation to establish the correctness of the claim and consequent assessment, if any.

(2) Subject to the provisions of sub-section (3), the Commissioner may require the dealer to furnish a Bank Guarantee or other security as may be prescribed for an amount equal to the amount of refund and on receipt of such guarantee or other security, the Commissioner shall grant the dealer a provisional refund that may be determined as refundable.

(3) The Commissioner may direct the assessment under section 34 of such dealer in respect of the year containing the period covered by the said return to be taken up as early as practicable and adjust the grant of provisional refund against tax due, if any, as a result of that assessment.

(4) If on assessment, the provisional refund granted under sub-section(2) is found to be in excess, then the excess shall be recovered as if it is tax due from the dealer under this Act.

45.Interest :- (1) A registered dealer entitled to refund in pursuance of any order under this Act (including assessment under section 29, section 30 or section 31) or in pursuance of any order by any Court, shall be entitled to receive, in addition to the refund, simple interest at the rate of five percent per annum for the period commencing after ninety days of the application claiming refund in pursuance to such order till the date on which the refund is granted.

(2) The interest shall be calculated on the amount of the refund due after deducting therefrom any tax, interest, penalty or any other dues under this Act,

(3) If, as a result of any order passed under this Act, the amount of such refund is enhanced or reduced such interest shall be enhanced or reduced accordingly.

(4) When a dealer is in default or is deemed to be in default in making the payment under section 29, section 30 and section 31, he will be liable to pay simple interest on such amount at the rate of one and half percent per month from the date of such default for so long as he continues to make default in the payment of the said tax.

(5) Where as a result of any final order the amount of tax (including any penalty) due or in default is wholly reduced, the amount of interest, if any, paid shall be refunded, or if such amount is modified, the interest due shall be calculated accordingly.

(6) Where any amount of tax payable is enhanced by any such order, interest shall be payable on the amount by which the tax is enhanced after the expiry , of a period of thirty days from the date of the order.

(7) Where the realization of any amount remains stayed by the order of any court or authority and such order is subsequently vacated, interest shall be payable also for any period during which such order remained in operation.

(8) The interest payable under this Act shall be deemed to be tax due under this Act.

46.Power to withhold refund in certain cases :- (1) Where an order giving rise to refund is the subject matter of an appeal or further proceeding or where any other proceeding under the Commissioner is of the

opinion that the grant of such refund is likely to adversely affect the revenue and that it may not be possible to recover the amount later, the Commissioner may withhold the refund till such time as he may determine.

(2) Where a refund is withheld under sub- section (1), the dealer shall be entitled to interest as provided under sub-section (1) of section 45 if as a result of the appeal or further proceeding or any other proceeding, he becomes entitled to the refund.

47.Exemption of certain sales and purchases :- (1) Subject to such conditions as it may impose, the Government may, if it is necessary so to do in the public interest, by notification in the Official Gazette, exempt any sales or purchases made to or by a class of dealers or persons specified in the said notification from payment of the whole or any part of any tax payable under the provisions of this Act and any notification issued under this section may be issued so as to be retrospective to any date not earlier than the 1st April, 2005 and such exemption shall take effect from the date of the publication of the notification in the Official Gazette or such other earlier or later date as may be mentioned therein.

(2) Where any dealer or person has purchased any goods under a declaration or certificate given by him under any notification issued under this section and-

(a) any of the conditions subject to which such exemption was granted, or

(b) any of the recitals or the conditions of the declaration, or certificate is not complied with for any reason whatsoever, then without prejudice to the other provisions of this Act, such dealer or person shall be liable to pay tax on the sale price of the goods at the rate set out against each of such goods in the Schedule not withstanding that such dealer or person was not liable to pay tax under any other provisions of this Act and accordingly the dealer or the person who has become liable to pay tax under this sub-section shall file a return in the prescribed form to the prescribed authority within a prescribed time and shall include the sale price of such turnover in his return, and pay the tax in the prescribed manner. The tax due from any such dealer or person shall be assessed and recovered as if the person or dealer is a dealer liable to be proceeded against under the provisions of this Act.

(3) If the Commissioner has reason to believe that any person or dealer is liable to pay tax under sub-section (2), the Commissioner shall, after giving him a reasonable opportunity of being heard, assess the amount of tax so due.

CHAPTER-VII

ACCOUNTS AND RECORDS

48.Maintenance of accounts and records etc. :-

(1) Every registered dealer or a dealer to whom a notice has been served to furnish return under sub-section (2) of section 24 shall maintain a true and up-to-date account of the value of goods purchased or manufactured and sold by him or goods held by him in stock, and, in addition to the books of account that a dealer maintains and keeps for the purpose referred to in this sub-section, he shall maintain and keeps such registers and accounts in such

form in the manner prescribed.

(2) Every registered dealer or dealer referred to in sub-section (1) shall keep at his place of business all accounts, registers and documents maintained in the course of business.

(3) Where a dealer as referred to in sub-section (1) has established branch offices of the business in the State other than the principal place of business, the relevant accounts, registers and documents in respect of each such branch shall, without prejudice to the provisions of sub-section (5), be kept by him at such branch.

(4) If the Commissioner is of the opinion that the accounts maintained by any dealer or class of dealers do not sufficiently enable him to verify the returns referred to in sub-section (1) of section 24 or the assessment can not be made on the basis thereof, he may by an order, require such dealer or class of dealers, to keep such accounts, in such form and in such manner as he may, subject to rules made under this Act, direct.

(5) If the Commissioner is satisfied that any dealer or class of dealers is not in a position to maintain accounts in accordance with the provisions of sub-section (1), he may, for reasons to be recorded in writing, exempt such dealer from the operation of the provisions of the said sub-section.

49.Accounts to be Maintained by Carriers : Notwithstanding anything contained in any other Act, any transporter, carrier or transporting agent operating its transport business in Tripura, shall maintain proper account of goods transported to or outside Tripura through it in the manner prescribed and shall on demand by the Commissioner be liable to furnish in the prescribed manner such information as the Commissioner may require relating to the transportation of such goods and shall also be bound to produce books of accounts for inspection and examination by the Commissioner.

50.Tax Invoice :-

(1) Every registered dealer making a taxable sale to another registered dealer shall provide that purchaser at the time of sale with a tax invoice containing such particulars as specified in sub-section (2), and retain a copy thereof

(2) The tax invoice shall not be issued by a dealer in the following circumstances when the sale is made,-

(a) to a registered dealer who has been permitted for composition of tax under section 15 in lieu of VAT, or

(b) in the course of export out of the territory of India; or

(c) in the course of inter State trade and commerce; or

(d) in respect of goods exempt from tax as per schedule.

(3) Not more than one tax invoice shall be issued for each taxable sale.

(4) The tax invoice issued under sub-section (1) shall contain the

following particulars on the original as well as copies thereof -

(a) the word „ Tax Invoice‟ in bold letter at the top or any prominent place;

(b) the name, address and registration certificate number of the selling registered dealer;

(c) the name, address and registration certificate number of the purchasing registered dealer;

(d) an individual serialized number and the date on which the tax invoice is issued;

(e) description, quantity, volume and value of goods sold and amount of tax charged thereon indicated separately;

(f) signature of the selling dealer or his employee, manager or agent, duly authorized by him.

(g) the name and address of the printer, and first and last serial number of tax invoices printed and supplied by him to the dealer;

(5) Except when tax invoice is issued under sub-section (1), if a registered dealer sells any goods exceeding such amount in value as may be prescribed, in any one transaction to any person, he shall issue to the purchaser a retail invoice and retain a copy thereof.

(6) The retail invoice shall contain the following particulars on the original as well as copies thereof, –

(a) the words „Retail Invoice‟ or „Cash Memo‟ or „Bill‟ in bold letters at the top or in a prominent place ;

(b) the name, address and registration certificate number of the selling registered dealer ;

(c) in case the sale is in course of export out of the territory of India, the name, address and registration number, if any, of the purchasing dealer/ foreign buyer and the type of statutory form, if any, against which the sale has been made ;

(d) an individual serialized number and the date on which the retail invoice is issued ;

(e) description, quantity volume and value of goods sold inclusive of tax, charged thereon ;

(f) signature of the selling dealer or his employee, manager or agent, duly authorized by him ;

(g) the name and address of the printer, and last serial number of retail invoices printed and supplied by him to the dealer.

(7) Tax invoice shall be issued in triplicate, The original and the first copy shall be issued to the purchaser or the person taking delivery of the goods, as the case may be, and the second copy shall be retained by the selling dealer.

(8) Retail invoice shall be issued in duplicate. The original shall be issued to the purchaser and the duplicate copy shall be retained by the selling dealer.

(9) Every dealer referred to in sub-section (1) shall preserve books of account including tax invoices and retail invoices until the expiry of five years after the end of the year to which they relate or for such other period as may be prescribed or until the assessment reaches its finality whichever is later.

(10)Where such dealer is party to any appeal, or revision under this Act, he shall retain, until the appeal or revision is finally disposed of, every record and accounts that pertain to the subject matter of the appeal or revision.

50A. *(1) Every registered dealer making any purchase of goods as mentioned in Schedule VIII from any registered or unregistered dealer shall provide that seller at the time of purchase with a purchase voucher containing such particulars as specified in sub- section (2), and retain a copy thereof.*

(2) The purchase voucher shall contain the following particulars on the original as well as copies thereof,

a) The word "Purchase Voucher" in bold letters at the top or any prominent place,

b) The name, address and registration certificate number of the purchasing dealer,

c) The name and complete address of the selling dealer, registration certificate number of the selling dealer,

d) An individual serialized number and the date on which the purchase voucher is issued,

e) Description, quantity, volume and value of goods purchased and amount of tax charged thereon indicating separately, f) Signature of the purchasing dealer or his employee, Manager or Agent, duly authorized by him,

g) Signature of the selling dealer or his employee, Manager or Agent, duly authorized by him,

h) The name & address of the printer, and first & last serial number of purchase vouchers printed and supplied by him to the dealer.

(3) Purchase voucher shall be issued in triplicate. The first copy and second copy shall be retained by the purchasing dealer and the original copy shall be issued to the seller from whom the goods were purchased.[1]

1 Inserted vide the TVAT (Amendment) Ordinance, 2007 (w.e.f 17-7- 2007) and subsequent legislation vide the TVAT (Amendment) Act, 2007(dt. 9-10-2007)

51.Electronic record :- Every dealer who maintains the records electronically shall retain them in electronically readable format for the period specified in section 48.

52.Requirement to provide information :- Notwithstanding anything contrary to the provisions of this Act, the Commissioner may, for any purpose related to

the administration or enforcement of the provisions of this Act, by notice, require any person to provide Commissioner, within such reasonable time as is stipulated in the notice, with any information or additional information including a return under this Act, or any document including electronic records.

53.Audit of accounts :-

(1) Where in any particular year, the gross turnover of a dealer exceeds forty lacs rupees or such other amount as the Commissioner, may, by notification in the official Gazette specify, then such dealer shall get his accounts, in respect of that year audited by an accountant with in six months from the end of that year and obtain a report of such audit in the prescribed

form duly signed and verified by such accountant and setting forth such particulars as may be prescribed.

(2) A true copy of such report shall be furnished by such dealer to the Commissioner by the end of the month after expiry of the period of six months during which the audit would have been completed.

(3) If any dealer liable to get his accounts audited under sub-section (1) fails to get his accounts audited and furnish a true copy of the audit report within the time specified in sub-section (2), the Commissioner shall, after giving the dealer a reasonable opportunity of being heard, impose on him, in addition to any tax payable, a sum by way of penalty equal to 0.1% of the turnover as he may determine to the best of his judgement in his case in respect of the said period.

Explanation :- For the purpose of this section, "Accountant" means (i)a Chartered Accountant within the meaning of the Chartered Accountant Act, 1949 and includes a person who by virtue of the provisions of sub-section (2) of section 226 of the Companies Act, 1956 is entitled to be appointed to act as an auditor of Companies registered under the said Act or (ii) a Cost Accountant within the meaning of the Cost and Works Accountant Act, 1959.

54.Dealer to declare the name of his business manager :-

(1) Every dealer, who is liable to pay tax, and who is a Hindu Undivided Family or an association of persons, club or society, firm or company, or who is engaged in business as the guardian or trustee or otherwise on behalf of another person, shall within the period prescribed, furnish a declaration in the manner prescribed stating the name of the person or persons who shall be deemed to be manager or managers of such dealer"s business for the purpose of this Act.

(2) Such declaration shall be furnished at the time of registration, wherever applicable and shall be revised from time to time.

(3) The statement furnished under this sub-section shall also contain the name and address with designation in Relation to the business of such persons who are authorized to receive notice and other documents under this Act and such service on whom shall be binding on the dealer.

CHAPTER-VIII

LIABILITY IN SPECIAL CASES

55.Liability to pay tax in case of death :-

(1) Where a dealer, liable to pay tax under this Act, dies then -

(a) If the business carried on by the dealer is continued after his death by his legal representative or any other person, such legal representative or other person shall be liable to pay tax including any penalty, sum forfeited and interest due from such dealer under this Act or under any

earlier law, in the like manner and to the same extent as the deceased dealer, and

(b) If the business carried on by the dealer is discontinued whether before or after his death, his legal representative shall be liable to pay out of the estate of the deceased, in the like manner and to the same extent as the deceased dealer would have been liable to pay if he had not died, the tax including any penalty, sum forfeited and interest due from such dealer under this Act or under any earlier law,

whether such tax including any penalty, sum forfeited and interest has been assessed before his death but has remained unpaid, or is assessed after his death.

(2) Where a dealer, liable to pay tax under this Act, is a Hindu Undivided family and the joint family property is partitioned amongst the various members or groups of members, then each member or group of members shall be jointly and severally liable to pay the tax including any penalty, sum forfeited and interest due from the dealer under this Act or under any earlier law, up to the time of the partition, whether such tax including any penalty, sum forfeited and interest has been assessed before partition but has remained unpaid, or is assessed after partition.

(3) Where a dealer liable to pay tax under this Act, is a firm, and the firm is dissolved, then every person who was a partner shall be jointly and severally liable to pay to the extent to which he is liable under section 57, the tax including any penalty, a sum forfeited and interest due from the firm under this Act or under any earlier law, up to the time of dissolution, whether such tax including any penalty, sum forfeited and interest has been assessed before such dissolution but has remained unpaid, or is assessed after dissolution.

(4) Where a dealer, liable to pay tax under this Act, transfers or otherwise disposes of his business in whole or in part, or effects any change in the ownership thereof, in consequence of which he is succeeded in the business or part thereof by any other person, the dealer and the person succeeding shall jointly and severally be liable to pay the tax including any penalty, sum forfeited and interest due from the dealer under this Act or under any earlier law, up to the time of such transfer, disposal or change, whether such tax including any penalty, sum forfeited and interest has been assessed before such transfer, disposal or change but has remain unpaid, or is assessed thereafter.

(5) where the dealer, liable to pay tax under this Act, -

(a) is the guardian of a ward on whose behalf the business is carried out by the guardian, or

(b) is trustee who is carrying on the business under a trust for the beneficiary, then, if the guardianship or the trust is terminated, the ward or the beneficiary, as the case may be, shall be liable to pay the tax including any penalty, sum forfeited and interest due from the dealer up to the time of term ip or trust, whether such tax

including any penalty, sum forfeited and interest has been assessed before the termination of the guardianship or trust, but has remain unpaid, or is assessed thereafter.

(6) Where a dealer liable to pay tax under this Act is succeeded in the business by any person in the manner described in clause (a) of sub-section (1) or in sub-section (4), then such person shall be liable to pay tax on the sales or purchases of goods made by him on and after the date of such succession and shall (unless he already holds a certificate of registration) within thirty days thereof apply for registration.

56.Certain agents liable to tax for sales on behalf of principal :- (1) Where any person sells or purchases any taxable goods on behalf of his principal then such person and his principal shall both be jointly and severally liable to pay taxes on the turnover of such sales or purchases.

Provided, if the principal, on whose behalf the commission agent has sold or purchased any goods, shows to the satisfaction of the Commissioner that the tax has been paid by such commission agent on such goods, the principal shall not be liable to pay the tax again in respect of the same transaction.

(2) Where a manager or agent of a non-resident dealer sells or purchases any goods on behalf of a non-resident dealer in the State, then the non-resident dealer and the manager or agent residing in the State, shall be jointly and severally liable to pay tax on the turnover of such sales or purchases;

Provided that, if the non-resident dealer shows to the satisfaction of the Commissioner that the tax payable in respect of such sale or purchase has been paid by the manager or agent residing in the State, then the non-resident dealer shall not be liable to pay in respect of the same transaction.

57.Liability of Partners :-

(1) Not withstanding anything contained in the Indian Partnership Act, 1932 or any contract to the contrary, where any firm is liable to pay tax under this Act, the firm and each of the partners of the firm shall be jointly and severally liable for such payments and accordingly any notice or order under this Act may be served on any person who was a partner during the relevant time whether or not the firm has been dissolved and all the provisions of this Act shall apply accordingly.

(2) Where any such partner retires from the firm, he shall be liable to pay the tax, penalty, sum forfeited and interest remaining unpaid at the time of his retirement and any such amount due up to the date of retirement though un-assessed at that date.

58.Amalgamation of companies :-

(1) When two or more companies are to be amalgamated by the order of a court or the Central Government and the order is to take effect from a date earlier to the date of the order and any two or more such companies have sold or purchased any goods to or from each other

in the period commencing on the date from which the order is to take effect and ending on the date of the order, then such transactions of sale and purchase will be included in the turnover of the sales or of purchases of the respective companies and will be assessed to tax accordingly.

(2) Notwithstanding anything contained in the said order, for all of the purposes of this Act, the said two or more companies will be treated as distinct companies and will be treated as such for all periods up to the date of the said order and the registration certificates of the said companies will be cancelled, where necessary, with effect from the date of the said order.

(3) Words and expressions used in this section, but not defined, will have the respective meanings as in the Companies Act, 1956.

CHAPTER-IX

INSPECTION OF ACCOUNTS, DOCUMENTS AND SEARCH OF PREMISES

59.Production and inspection of accounts and documents and search of premises :-

(1) The Commissioner may, subject to such conditions as may be prescribed, require any dealer to produce before him any accounts or documents, or to furnish any information, relating to stock of goods or sale, purchase and delivery of goods or to payments made or received by the dealer, or any other information relating to his business, as may be necessary for the purpose of this Act.

(2) All accounts, registers and documents relating to stock of goods, or purchase, sale and delivery of goods, payments made or received by any dealer and all goods and cash kept in any place of business of any dealer, or in any vessel or in vehicle shall at all reasonable time be open to inspection by the Commissioner, and the Commissioner may take or cause to be taken such copies or extracts of the said accounts, registers or documents and such inventory of the goods and cash found as appears to him necessary for the purpose of this Act.

(3) If the Commissioner has reasons to believe that any dealer has evaded or is attempting to evade the payment of any tax due from him, he may, for reasons to be recorded in writing, seize such accounts, registers or documents of the dealer as may be necessary, and shall grant a receipt for the same, and shall retain the same for so long as may be necessary in connection with any proceeding under this Act or for the prosecution, under any law.

(4) For the purposes of sub-section (2) or sub-section (3), the Commissioner may enter and search any place of business of any dealer or any other place where the Commissioner has reason to believe that the dealer keeps or is for the time being keeping any account, register or document of his business or stock of goods relating to his business.

(5) Where any books of accounts, other documents, money or goods are found in the possession or control of any person in the course of any search, it shall be presumed, unless the contrary is proved, that such books of accounts, other documents, money or goods belong to such person.

60.Survey :-

(1) With a view to identify dealers who are liable to pay tax under the Act, but have remained unregistered, the Commissioner shall from time to time cause a survey of unregistered dealers.

(2) For the purpose of the survey, the Commissioner may by general or special notice require any dealer or class of dealers to furnish the names, addresses and such other particulars as he may find necessary relating to the persons and dealers who have purchased any goods from or sold any goods to such dealer or class of dealers during any given period,

(3) For the purposes of survey, the Commissioner may call for details and particulars regarding the services provided by public utilities and financial institutions including banking companies which in his opinion will be relevant and useful for the purposes of the survey. He may from time to time cause the results of the survey to be published in any manner that he thinks fit so however as not to disclose or indicate the identity of any particulars unregistered dealer identified during the survey

(4) The Commissioner may, for the purposes of the survey, enter any place where a person is engaged in business but is unregistered or has not applied for grant of the certificate of registration, whether such place will be principal place of business or not of such business and require any proprietor, employee or any other person who may at that time and place be attending in any manner to, or helping in, the business -

(i) to afford him the necessary facility to inspect such books of accounts or other documents as he may require and which may be available at such place,

(ii)to afford him the necessary facility to check or verify the cash, stock or other valuable articles or things which may be found therein, and

(iii)to furnish such information as he may require as to any matter which may be useful for, or relevant to any proceedings under this Act.

Explanation – For the purposes of this sub-section, a place where the person is engaged in business will also include any other place where any of the books of accounts or other documents or any part of the cash, stock or other valuable articles or things relating to the business are kept.

(5) In course of inspection, the Commissioner may make or cause to be made extracts or copies from books of accounts and other documents inspected by him, make an inventory of any cash, stock or other valuable article or by him, and record the

statement of any person which may be useful for, or relevant to, any proceeding under this Act.

(6) The Commissioner, in exercise of the powers under this section, shall on no account, remove or cause to be removed from the place where he has entered any books of accounts, other documents, or any cash, stock or other valuable article or thing.

61.Automation :-

(1) The Government shall endeavor to introduce and establish an automated data processing system for complementing the purposes of the Act and for incidental and allied matters.

(2) In order to make the said system effective, the Government may from time to time make regulations for regulating the interactions between the dealers, authorities appointed or constituted under the Act and the Government Treasury.

(3) The Regulations shall be published in the Official Gazette and may be made retrospective to any date not earlier than 1 April, 2005.

62.Power to collect statistics :- (1) If the Commissioner considers that for the purpose of the better administration of this Act, it is necessary so to do, he may by notification in the Official Gazette, direct that statistics be collected relating to any matter dealt with, by or in connection to this Act.

(2) Upon such direction being made, the Commissioner or any person or persons authorized by him in this behalf may, by notification in

the Official Gazette or by notice in any newspaper or in such other manner as in the opinion of the Commissioner or the said person is considered best to bring the notice to the attention of dealers and other persons, call upon all dealers or any class of dealers or persons to furnish such information or returns as may be stated therein relating to any matter in respect of which statistics are to be collected. The

form in which, the persons to whom or the authorities to which such information or returns should be furnished, the particulars which they should contain, and the intervals in which such information or returns should be furnished, shall be such as may be prescribed.

(3) Without prejudice to the generality of the foregoing provisions, the Government may by rules provide that every registered dealer or, as the case may be, any class of registered dealers shall furnish, in addition to any other returns provided for elsewhere, an annual return in such form, by such date and to such authority as may be prescribed and different provisions may be made for different classes of registered dealers.

63.Disclosure of information by a public servant :-

(1) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act (other than proceeding before a Criminal Court), or in any record of any assessment proceeding or any proceeding relating to the recovery of a demand, prepared for the purposes of this Act shall, save as provided in sub-section (3), be treated as confidential; and notwithstanding anything contained in the Indian Evidence Act, 1872, no court shall, save as aforesaid, be entitled to require any servant of the Government to produce before it any such statement, return, account, document or record or any part thereof, or to give evidence before it in respect thereof.

(2) If, save as provided in sub-section (3), any servant of the Government discloses any of the particulars referred to in sub-section (1), he shall, on conviction, be punished with imprisonment which may extend to six months or with fine or with both;

Provided that no prosecution shall be instituted under this section except with the previous sanction of the Government.

(3) Nothing contained in this section shall apply to the disclosure -

(a) of any such particulars in respect of any such statement, return, accounts, documents, evidence, affidavit or deposition, for the purpose of any prosecution under the Indian Penal Code or the Prevention of Corruption Act, 1947, or this Act, or any other law for the time being in force or

(b) of any such particulars to the Government or to any person acting in the execution of this Act or to any person for the purposes of this Act; or

(c) of any such particulars when such disclosure is occasioned by the lawful employment under this Act of any process for the service of any notice or the recovery of any demands; or

(d) of any such particulars to a Civil Court in any suit, to which the Government is a party, which relates to any matter arising out of any proceeding under this Act; or

(e) of any such particulars to any officer appointed to audit receipts or refunds of the tax imposed by this Act; or

(f) of any such particulars where such particulars are relevant to any inquiry into the conduct of an official of the Sales Tax Department to any person or persons appointed as Commissioner under the Commission of Enquiry Act, 1955, or to any officer otherwise appointed to hold such inquiry or to a Public Service Commission established under the Constitution when exercising its functions in relation to any matter arising out of such inquiry; or

(g) of such facts to an officer of the Central Government or any State Government as may be necessary for the purpose of enabling that Government to levy or realize any tax or duty imposed by it; or

(h) of any such particulars to the Director, Economics and Statistics or any officer serving under him or to any person or persons authorized under sub-section (2) of section 62 as may be necessary for enabling the Director or such person or persons to carry on their official duties.

(i)of any such particulars to an officer of the Central Government or any State Government as may be necessary for the administration of any law in force in India.

64.Disclosure of information required under section 62 and failure to furnish information or return under that section :- (1) No information of any individual return or part thereof, with respect to any matter given for the purposes of section 63, shall, without the previous consent in writing of the owner for the time being or his authorized agent, be published in such manner as to enable any particulars to be identified as referring to a particular dealer and no such information shall be used for the purpose of any proceedings under the provisions of this Act.

(2) Except for the purposes of prosecution under this Act or any other Act, no person who is not engaged in the collection of statistics under this Act or in compilation or computerization thereof for the purposes of administration of this Act, shall be permitted to see or have access to any information or any individual return referred to in that section.

(3) If any person required to furnish any information or return under section 62 :

(a) willfully refuses or without lawful excuse neglects to furnish such information or return as may by that section be required, or

(b) willfully furnishes or causes to be furnished any information or return which he knows to be incorrect or false.

he shall, on conviction, be punished with fine which may extend to one thousand rupees and in case of a continuing offence to a further fine which may extend to one hundred rupees for each day after the first day during which the offence continues.

(4) If any person engaged in connection with the collection of statistics under section 62 or compilations or computerizations thereof willfully discloses any information or the contents of any return given or made

under that section, otherwise than in execution of his duties under that section or for the purposes of the prosecution of an offence under this Act or under any other Act, he shall, on conviction, be punished with imprisonment for a term which may extend to six months or with fine which may extend to one thousand rupees, or with both.

(5) Nothing in this section will apply to publication of any information relating to a class of dealers or class of transactions, if in the opinion of the Commissioner, it is desirable in the public interest, to publish such information.

65.Publication and disclosure of information in respect of dealers and other persons in public interest : -

(1) Notwithstanding anything contained in section 63 or 64, if the Government is of the opinion that it is necessary or expedient in the public interest to publish or disclose the name of any dealer or other person and any of the particulars relating to any proceedings under this Act in respect of such dealer and person, it may publish or disclose or cause to be published or disclose such names and particulars in such manner as it thinks fit.

(2) No publication or disclosure under this section shall be made in relation to any tax levied or penalty imposed or interest levied or any conviction for any offence connected with any proceeding under this Act, until the time for presenting an appeal to the appropriate appellate authority has expired without an appeal having been presented or the appeal, if presented, has been disposed of

Explanation :- In the case of a firm, company or other association of persons, the names of the partners of the firm, the directors, managing agents, secretaries, treasurers or managers of the company or the members of the association, as the case may be, may also be published or disclosed, if, in the opinion of the Government, the circumstances of the case justify it.

CHAPTER-X

DETECTION AND PREVENTION OF TAX EVASION

66.Restriction on movement :-

(1) No person shall take delivery or transport from any railway station, airport, post office, or any other place whether of similar nature or otherwise, notified in this behalf by the Government, any consignment of taxable goods exceeding such quantities and except in accordance with such conditions as may be prescribed. Such conditions shall be made with a view to ensure that there is no evasion of the tax imposed by this Act.

(2) If the Commissioner has reason to believe that any person has contravened or attempted to contravene the provision of sub-section (1)in respect of any taxable goods, he may seize such goods together with any container or other materials used for packing such goods and

for the said purpose search any place, vehicle or thing which may be suspected of being used for such contravention.

(3) Any person who contravenes the provision of sub-section (1) shall be punishable with imprisonment for a term, which may extend to six months or with fine or with both.

(4) An offence under this section shall be bailable and cognizable.

67.Establishment of check posts for inspection of goods in transport :-

(1) The Government may, with a view to prevent or check avoidance or evasion of tax, by notification in the official gazette, direct the establishment of the check post or barrier at such places as may be specified in the notification and every officer who exercises powers and discharges his duties at such check post by way of inspection of documents produced and goods being moved, shall be in-charge.

(2) The driver or person in-charge of vehicle or carrier of goods in movement shall :-

(a) carry with him the records of the goods including challan, bills of sale or dispatch memos and prescribed declaration

form duly filled in and signed by the consignee or transporter of goods carried;

(b) stop the vehicle or carrier at every check post set up under sub-section(l) or at any other place by an officer authorized by the Commissioner in this behalf;

(c) produce all the documents including the prescribed forms relating to the goods before the officer-in-charge of the check post or the authorized officer;

(d) give all the information in his possession relating to the goods;

(e) allow the inspection of the goods for search of the vehicle by the officer-in-charge of the check post or any authorized officer.

(3) Where any goods are in movement within the territory of the state of Tripura, an officer empowered by the state government in this behalf may stop the vehicle or the carrier or the person carrying such goods, for inspection, at any place within his jurisdiction and provisions of sub-section (2) shall mutatis mutandis apply.

(4) Where any goods in movement are without documents, or are not supported by documents as referred to in sub-section (2), or documents produced appeared to be false or forged, the officer-in-charge of the check post or the officer empowered under sub-section (3), may -

(a) direct the driver or the person in-charge of the vehicle or carrier or of the goods not to part with the goods in any manner including by transporting or re-booking, till a verification is done or an enquiry is made, which shall not take more than seven days;

(b) seize the goods for reasons to be recorded in writing and shall give receipt of the goods to the person from whose possession or control they are seized;

(5) The Officer-in- charge of the check post or the officer empowered under sub-section (3), after having given the person in-charge of the goods a reasonable opportunity of being heard and after having held such enquiry as he may deem fit, shall impose for possession or movement of goods, whether seized or not, in violation of the provisions of clause (a) of sub- section (2) or for submission of false or forged documents in addition to tax leviable, a penalty equal to double the amount of tax, or rupees one thousand, whichever is higher.

(6) During the pendency of the proceeding under sub-section (5), if any one prays for being impleaded as a party to the case on the ground of involvement of his interest therein, the said officer-in-charge or the empowered officer on being satisfied, may permit him to be included as a party to the case; and thereafter, all provisions of this section shall mutatis mutandis apply to him.

(7) The officer-in-charge of the check post or the officer empowered under sub-section (3) may release the goods to the owner of the goods or to any person duly authorized by such owner on payment of the tax and penalty imposed under sub-section (5).

(8) Where the driver or person in charge of the vehicle or the carrier is found guilty for violation of the provisions of sub-section (2), subject to the provisions of clause (a) of sub-section (4), the officer-in-charge of the check post or the officer empowered under sub-section (3) may detain such vehicle or carrier and affording an opportunity of being heard to such driver or person in charge of the vehicle or the carrier, may, impose a penalty not exceeding ten thousand rupees.

(9) Where atransporter, while transporting goods, is found to be in collusion with dealer to avoid or evade tax, the officer-in-charge of the check post or the officer empowered under sub-section (3), shall detain the vehicle or carrier of such transporter and after affording him an opportunity of being heard with prior approval in writing of the Commissioner may confiscate such vehicle or carrier.

68.Disposal of Seized goods :-

(1) The Commissioner may, subject to the provisions of section 80, dispose of by public auction any taxable goods seized under clause (b) of sub-section (4) of section 67 in such manner as may be prescribed, and so much of the sale proceeds of the auction, after deducting the cost of conducting the auction, as may be required for payment of the dues on account of tax and penalty, shall be appropriated towards the same and the balance, if any, should be paid to the person from whom the goods were seized or to the owner of such goods.

(2) Notwithstanding anything contained elsewhere in this Act, for the purpose of this section, the amount of tax payable for the taxable goods sold by auction, shall be determined on the basis of the sale proceeds of the goods sold by public auction under sub-section (1) and the penalty leviable thereon may extend to one hundred and fifty percent of the tax so calculated.

(3) Nothing in this section shall absolve a person from any other penalty to which he may be liable for violation of any provision of the Act.

CHAPTER-XI

APPEALS AND REVISION

69. Appeal:

(1) Any dealer objecting to an order of assessment or penalty passed under this Act, may, within thirty days from the date of the service of such order, appeal to the prescribed authority against such assessment or penalty:

Provided that (i) no appeal shall be entertained by the said authority unless, he is satisfied that the amount of tax assessed or the penalty levied has been paid;

(ii)the authority before whom an appeal has been filed may, for reasons to be recorded in writing, direct the appellant to pay any lesser amount which shall not be less than fifty percent of the tax

assessed or fifty percent of the penalty levied and, on payment of the amount so directed, entertain the appeal;

Explanation: For the purpose of clause (ii), any amount paid either as tax or as penalty shall be deemed to be the amount paid towards tax assessed or penalty levied and if the appeal is against both the tax assessed and penalty levied, then the amount to be paid shall not be less than fifty percent of both the tax and penalty.

(iii)the authority before whom the appeal is filed may admit it after the expiration of thirty days if such authority is satisfied that for reasons beyond the control of the appellant or for any other sufficient cause it could not be filed within time.

(2) Every appeal under sub-section (1) shall be presented in the prescribed form and shall be verified in the prescribed manner.

(3) The appellate authority shall fix a day and place for hearing and may from time to time adjourn the hearing and make, or cause to be made, such further enquiry as may be deemed necessary.

(4) In disposing of an appeal under sub-section (1), the appellate authority may -

(a) confirm, reduce, enhance or annul the assessment, or

(b) set aside the assessment and direct a fresh assessment after such enquiry as may be ordered, or

(c) confirm, reduce or annual the order of penalty.

70.Revision by Commissioner : (1) The Commissioner may call for and examine the record of any proceeding under this Act, and if he considers that any order passed therein by any person appointed under sub-section (1)of section 18 to assist him, is erroneous in so far as it is prejudicial to the interest of the revenue, he may, after giving the dealer or transporter an opportunity of being heard and after making or causing to be made such enquiry as he deems necessary, pass such orders thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment, or cancelling the assessment and directing a fresh assessment.

(2) In the case of any order other than an order to which sub-section (1) applies, passed by any person appointed under sub-section (1) of section 18 to assist him, the Commissioner may, either on his own motion or on a petition by a dealer or a transporter for revision, call for the records of any proceeding under this Act in which any such order has been passed and may make such enquiry or cause such enquiry to be made, and subject to the provisions of this Act, may pass such orders thereon, not being an order prejudicial to the dealer or the transporter, as he thinks fit;

Provided that no petition for revision by a dealer or a transporter shall be admitted by the Commissioner unless at least fifty percent of the amount of tax assessed, or as the case may be, fifty percent of the amount of penalty levied, has been paid by the dealer or the transporter where the

order against which revision is filed relates to assess ment of tax or imposition of penalty.

(3) In the case of a petition for revision under sub-section (2) by a dealer or a transporter, the petition must be made within ninety days from the date on which the order in question was communicated to him or the date on which he otherwise came to know of it, whichever is earlier;

Provided that the Commissioner before whom the petition is filed may admit it after the expiration of the period of ninety days if he is satisfied that for reasons beyond the control of the petitioner or for any other sufficient cause, it could not be filed within time.

(4) The Commissioner shall not revise any order under this section in the following cases -

(a) Where an appeal against the order lies under section 69 or 71 but has not been made and the time within which such appeal may be made has not expired, or in the case of an appeal to the Tribunal the dealer or the transporter has not waived his right of appeal; or

(b) Where the order is pending on appeal under section 69; or

(c) Where the order has been made the subject of an appeal to the Tribunal.

Explanation :- An order by the Commissioner declining to interfere shall, for the purpose of this section, be deemed not to be an order prejudicial to the dealer or the transporter.

71 Appeal to the Tribunal: (1) Whoever aggrieved by an order passed in appeal under section 69 or passed in revision under sub-section (1) of section 70 may appeal to the Tribunal within sixty days of the date on which such order is communicated to him.

Explanation : Order passed in appeal or revision mentioned in this sub-section shall mean an order passed after an appeal or revision is admitted under section 69 or, as the case may be, sub-section (1) of section 70 of the Act.

(2) The Tribunal may admit an appeal after the expiration of the sixty days referred to in sub-section (1), if it is satisfied that for reasons beyond the control of the appellant or for any other sufficient cause it could not be filed within time.

(3) An appeal to the Tribunal shall be in the prescribed form and shall be verified in the prescribed manner, and shall be accompanied by a fee of one hundred rupees.

(4) The Tribunal may, after giving the dealer or the transporter and the Departmental Representatives an opportunity of being heard, pass orders thereon as it thinks fit and shall communicate any such orders to the dealer and to the Commissioner.

72. Revision to High Court - (1) A dealer or a transporter who is dissatisfied with the decision of the Tribunal or Revisional Authority may, within sixty days after being notified of the decision, file a revision with the

High Court; and the dealer or the transporter so appealing shall serve a copy of the notice of revision on the respondent to the proceeding.

(2) A revision to the High Court may be made on question of law or an erroneous decision or failure to decide a question of law that will be raised in the revision.

(3) The High Court may on application either by the petitioner or by the respondent review any order passed by it provided such application is made within one year from the date of receipt of the judgement.

73.Hearing of Revision and Review by the High Court - A revision or review application presented before the High Court under section 72 shall be heard by the bench consisting of not less than two judges.

74.Power to Rectify Error Apparent on the Record:

(1) An assessing, appellate or revisional authority including the Tribunal may, on an application or otherwise at any time within three years from the date of any order passed by it, rectify any error apparent on the face of the record;

Provided no such rectification which has the effect of enhancing the liability to pay tax or penalty or penal interest shall be made unless such authority has given notice to the person affected and has allowed him a reasonable opportunity of being heard.

(2) Where such rectification has the effect of enhancing the tax liability or penalty, the Assessing Authority shall give the dealer or other person a notice of assessment or penalty and the dealer or other person shall pay the tax in the manner prescribed and when such rectification has the effect of reducing the tax liability or penalty, the Assessing Authority shall issue refund of the excess tax paid, if any.

CHAPTER-XII

OFFENCES AND PENALTIES

75.Offences and penalties :-

(1) Whoever, not being a registered dealer, falsely represents that he is or was a registered dealer at the time when he sells or buys goods shall, on conviction, be punished with imprisonment which may extend to one year or with fine or with both.

(2) Whoever, knowingly furnishes a false return shall, on conviction, be punished-

(i) in case where the amount of tax, which could have been evaded if the false return had been accepted as true, exceeds Rs. 10,000 with imprisonment for a term which may extend to one year or with fine or with both.

(ii)in any other case, with imprisonment for a term, which may extend to six months or with fine or with both.

(3) Whoever knowingly produces before the Commissioner, false bill, cash-memo, voucher, declaration, certificate or other document for evading tax payable under this Act, shall on conviction, be punished-

(i) in case where the amount of tax which could have been evaded, if the documents referred to above had been accepted as true, exceed Rs.50,000 during the period of a year, with imprisonment for a term which may extend to one year or with fine or with both.

(ii)in any other case, with imprisonment for a term which may extend to six months or with fine or with both.

(4) Whoever, knowingly keeps false account of the value of the goods bought or sold by him in contravention of the provisions of this Act, shall, on conviction, be punished with imprisonment for a term which may extend to six months or with fine or with both.

(5) Whoever, knowingly produces false accounts, registers or documents or knowingly furnishes false information, shall, on conviction, be punished -

(i) in case where the amount of tax which could have been evaded, if the accounts, registers or documents or information referred to above had been accepted as true, exceeds Rs. 50,000 during the period of a year, with imprisonment for a term which may extend to one year or with fine or with both.

(ii)in any other case, with imprisonment for a term which may extend to six months or with fine or with both.

(6) Whoever, issues to any person certificate or declaration under the Act, rules or notifications or a false bill, cash-memorandum, voucher, delivery Challan, lorry receipt or other document which he knows or has reason to believe to be false, shall, on conviction, be punished with imprisonment for a term which may extend to one year or with fine or with both.

(7) Whoever -

(i) willfully attempts, in any manner whatsoever, to evade any tax leviable under this Act, or

(ii)willfully attempts, in any manner whatsoever, to evade any payment of any tax, penalty or interest or all of them under this Act shall on conviction, be punished -

(a) in case where the amount involved exceeds Rs. 50,000 during the period of a year, with imprisonment for a term which may extend to one year or with fine or with both.

(b) in any other case, with imprisonment for a term which may extend to six months or with fine or with both.

(8) Whoever aids or abets or induces any person in commission of any act specified in sub-sections (1) to (7) shall, on conviction, be

punished with imprisonment which may extend to six months or with fine or with both.

(9) Whoever -

(a) is engaged in business as a dealer without being registered in willful contravention of section 19, or

(b) fails without sufficient cause to furnish any returns as required by section 24 by the date and in the manner prescribed,

(c) fails without sufficient cause, when directed to keep any accounts or record, in accordance with the provisions of this Act, or

(d) fails without sufficient cause, to comply with any requirements made of him under section 48, or

(e) voluntarily obstructs any officer making inspection or search or seizure under section 59, shall, on conviction, be punished with imprisonment for a term which may extend to six months or with fine or with both.

(10) Whoever fails, without sufficient cause, to furnish any return by the date and in the manner prescribed under this Act shall on conviction, be punished with simple imprisonment for a term which may extend to six months or with a fine, which shall not be less than -

(i) rupees two thousand, if the tax due for the period covered by the return does not exceed rupees twenty thousand;

(ii) rupees five thousand, if the tax due for the period covered by the return exceeds rupees twenty thousand but does not exceed rupees one lakh;

(iii) rupees ten thousand, if the tax due for the period covered by the return exceeds rupees one lakh or with both.

(11) Whoever commits any of the acts specified in sub-sections (1) to (10) and the offence is a continuing one under any of the provisions of these sub-sections, shall, on conviction, be punished with daily fine not less than rupees one hundred during the period of the continuance of the offence, in addition to the punishments provided under this section.

(12) Notwithstanding anything contained in sub-section (1) to (11), no person shall be proceeded against these sub-sections for the acts referred to therein if the total amount of tax evaded or attempted to be evaded is less than rupees two hundred during the period of a year.

(13) Where a dealer is accused of an offence specified in sub-sections (1) to (11), the person deemed to be the manager of the business of such dealer shall also be deemed to be guilty of such offence, unless he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission thereof.

(14) In any prosecution for an offence under this section, which requires a culpable mental state on the part of the accusec, the court shall presume

the existence of such mental state, but it shall be a defence for the accused to prove the fact that he had no such mental state with respect to the act charged as an offence in that prosecution.

Explanation - Culpable mental state includes intention, motive or knowledge of fact or belief in, or reason to believe a fact and a fact is said to be proved only when the court believes it to exist beyond reasonable doubt and not merely when its existence is established by a preponderance of probability.

75A. *Notwithstanding anything contained elswhere in the Act, if the Commissioner, in course of any proceeding under this Act is satisfied that any dealer has evaded in any way the liability to pay tax, he may direct that such dealer shall pay by way of penalty in addition to the tax payable by him, a sum not exceeding one & half time of that amount but which shall not be less than ten percent of that amount.*

Provided that no order under this section shall be made unless the dealer has been heard or has been given a reasonable opportunity of being heard.[1]

76.Offences by companies :-

(1) Where an offence under this Act or the rules had been committed by a company, every person who at the time the offence was committed,

was in charge of and was responsible to the company for the conduct of the business of the company, as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly :

Provided that, nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is

1 Inserted vide the TVAT (Amendment) Ordinance, 2007 (w.e.f 17-7- 2007) and subsequent legislation vide the TVAT (Amendment) Act, 2007(dt. 9-10-2007)

proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly

Explanation – For the purpose of this section –

(a) „company" means a body corporate, and includes a firm or other a association of individuals; and

(b)„director" in relation to a firm means a partner in the firm.

(3) Where an offence under this Act has been committed by a Hindu Undivided Family, the karta thereof shall be deemed to be guilty of the

offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render the karta liable to any punishment if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence:

Provided further that, where an offence under this Act has been committed by a Hindu Undivided Family and it is proved that the offence has been committed with the consent or conniva; nce of, or is attributable to any neglect on the part of, any adult member of the Hindu Undivided Family, such member shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

77.Penalty payable by the transporters :-

(1) If the Commissioner is satisfied that any transporter has delivered taxable goods to any person without obtaining from the dealer, copy of the valid permit or has concealed the actual particulars of the consignment transported by him, the Commissioner may direct that such transporter shall pay, in addition to tax, by way of penalty, a sum which may extend to one hundred and fifty percent of the tax involved.

(2) No order under sub-section (1) shall be made unless the transporter has been heard or has been given reasonable opportunity of being heard.

78.Cognizance of offences :-

(1) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, all offences punishable under this Act or rules made thereunder shall be cognizable and bailable.

(2) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, it shall be lawful for the First Class Magistrate to pass on any person convicted of an offence under section 63 or 64 a sentence or fine as provided in the relevant section, in excess of his powers under section 29 of the said Code.

79. Investigation of offences :-

(1) Subject to conditions, if any, as may be prescribed, the Commissioner may authorize, either generally or in respect of a particular case or class of cases, any officer or person subordinate to him to investigate all or any of the offences punishable under this Act.

(2) Every officer so authorized shall, in the conduct of such investigation, exercise the power conferred by the Code of Criminal Procedure, 1973, upon an officer-in-charge of a police station for the investigation of a cognizable offence.

80.Compounding of offences :-

(1) The Commissioner may, either before or after the institution of proceedings of any offence punishable under section *75*[1] or under any

rules made under this Act, accept from any person charged with such offence by way of composition of the offence under sub- sections (1), (2), (3), (4), (5), (6), (7) or clauses (a), (b), (c), (d), (e) of sub-section (9) or sub-section (10) of section 75 in addition to the tax leviable, a sum of money not exceeding one thousand rupees or double the amount of tax leviable whichever is greater.

(1)(a). *An officer not below the rank of Asstt. Commissioner of Taxes may accept from a person charged with any other offence a sum of money not exceeding one thousand rupees in addition to tax leviable.*[2]

1 Substituted vide the TVAT (Amendment) Ordinance, 2007 (w.e.f 17-7- 2007) and subsequent legislation vide the TVAT (Amendment) Act, 2007(dt. 9-10-2007)
2 Inserted vide the TVAT (Amendment) Ordinance, 2007 (w.e.f 17-7- 2007) and subsequent legislation vide the TVAT (Amendment) Act, 2007(dt. 9-10-2007)

(2) On payment of such sum as may be determined by the Commissioner under sub-section (1), no further proceedings shall be taken against the accused person in respect of the same offence and any proceeding, if already taken, shall stand abated.

CHAPTER-XIII

MISCELLANEOUS

81. Appearance before any authority in proceedings :-

(1) Any person who is entitled or required to attend before any authority including the Tribunal in connection with any proceeding under this Act, otherwise than when required to attend personally for examination on oath or affirmation, may attend -

(a) by a relative or a person regularly employed by him, or

(b) by a legal practitioner, or Chartered Accountant who is not disqualified by or under sub-section (2), or

(c) by a sales tax practitioner who possesses the prescribed qualifications and is entered in the list which the Commissioner shall maintain in that behalf, and who is not disqualified by or under sub-section (2).

(d) Any person who, immediately before the commencement of this Act was a sales tax practitioner under any earlier law only if such relative, person employed, legal practitioner, Chartered Accountant, or sales tax practitioner is authorized by such person in the prescribed form, and such authorization may include the authority to act on behalf of such person in such proceedings.

(2)The Commissioner may, by order in writing and for reasons to be recorded therein, disqualify for such period as is stated in the order, from attending before any such authority, any legal practitioner, Chartered Accountant, or sales tax practitioner -

(i) who has been removed or dismissed from Government service or

(ii)who being a sales tax practitioner, a legal practitioner or a Chartered Accountant is fo ct in connection with any

proceedings under this Act by the Commissioner or by an authority, if any, empowered to take disciplinary action against the member of the profession to which he belongs.

(3)No order of disqualification shall be made in respect of any particular person unless he is given a reasonable opportunity of being heard.

(4)Any person against whom any order of disqualification is made under this section may within one month of the date of communication of such order appeal to the Tribunal to have the order cancelled or modified. The order of the Commissioner shall not take effect until one month of the making thereof, or when an appeal is preferred, until the appeal is decided.

(5)The Commissioner may, at any time suo motu on an application made to him in this behalf, revoke or modify any order made against any person under sub-section (2) and thereupon such person shall cease to be disqualified subject to such conditions or restrictions that may be contained in such order.

82. Power to take evidence or oath etc. :-

The Tribunal and the Commissioner shall, for the purpose of this Act, have the same powers as are vested in a Court under the Court of Civil Procedure, 1908 (Act V of 1908), when trying a suit, in respect of the following matters :-

(i) enforcing the attendance of any person and examining him on oath or affirmation ;

(ii)compelling the production of documents;

(iii)issuing Commission for the examination of witness and any such proceeding before the Tribunal or the Commissioner shall be deemed to be a “Judicial Proceeding” within the meaning of section 193 and 228 and for the purposes of section 196 of the Indian Penal Code, 1860 (Act XIV of 1860).

83.Declaration of stock of goods held on the appointed day :- The Commissioner may, by notification in the Official Gazette, require that any class of registered dealers as may be specified in the notification, declare such details regarding the stock of goods held by them on the day immediately preceding the appointed day in such manner and with such particulars and to such authority, as may notify in this behalf.

84.Bar of suits in Civil Courts and indemnity :- No suit shall be brought in any Civil Court to set aside or modify any assessment made or orders passed under the provisions of this Act, and no prosecution, suit or other proceedings shall lie against any officer of the Government employed for execution of the provisions of this Act and Rules for anything in good faith done or intended to be done under this Act or the Rules made thereunder.

85.Delegation of Powers - The Commissioner may, subject to such restrictions and conditions as may be prescribed, delegate, by notification in the Official Gazette, any of his powers under this Act to any person appointed under sub-section (1) of section 18

86.Power to Remove Difficulties - If any difficulty arises in giving effect to the provisions of this Act in consequence of the transition to the said provisions from the provisions of the Act in force immediately before the commencement of this Act, the Government may, by notification in the Official Gazette, make such provisions as appear to it to be necessary or expedient for removing the difficulty.

87.Power to Make Rules :-

(1)The Government may make rules for carrying out the purposes of this Act.

(2) Without prejudice to the generality of the foregoing power, such rules may, in particular, prescribe

(a) all matters required by this Act to be prescribed;

(b) the classes and duties of officers appointed for the purpose of enforcing the provisions of this Act;

(c) the procedure to be followed and the forms to be adopted in proceedings under this Act;

(d) the intervals at which and the manner in which, the tax under this Act shall be payable;

(e) the dates by which and the authority to whom returns shall be furnished;

(f) the manner in which refunds shall be made;

(g) the fees, if any, for petitions, certificates and other matters;

(h) the nature of accounts to be maintained by a dealer or transporter and

(i) for any other matter necessary for giving effect to the purpose of this Act.

(3) Every rule made by the Government under this Act shall be laid as soon as may be after it is made, before the Legislative Assembly which may be comprised in one session or in two or more successive sessions and if, before the expiry of the session in which it is so laid of the successive session aforesaid, the Legislative Assembly agree in making any modification in the rule or the Legislative Assembly agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

CHAPTER-XIV

TRANSITION, REPEAL AND SAVINGS

88.Transition :-

(1) A registered dealer is entitled to input tax credit in respect of any goods held as stock as on the date of commencement of this Act -

(a) on the amount of tax actually paid on the purchase of goods held as stock if it is ascertainable from the records of the dealer or,

(b) in other cases, on the amount of tax calculated at the rate to which the goods are subjected to tax under the repealed Act on the estimated taxable turnover of such goods.

(2) Input tax credit as provided under sub-section (1) shall be allowed as an when sale of such goods takes place after the commencement of this Act:

Provided that the Commissioner may, by notification in the Official Gazette, freeze input tax credit for the period as may be specified in the said notification.

(3) Any registered dealer who claims input tax credit under the provisions of this section shall file statement of such claim within thirty days from the commencement of this Act, furnishing therein such details as may be prescribed along with an inventory of such stock.

(4) A registered dealer who would have continued to be so liable to pay tax under the repealed Act had this Act not come into force, shall be deemed to be a registered dealer under this Act.

(5) Notwithstanding anything contained elsewhere in this Act-

(a)Any person appointed as the Commissioner, Joint Commissioner or Assistant Commissioner, or any person appointed to assist the Commissioner, under the repealed Act and continuing in the office immediately before the appointed day, shall, on and from the appointed day, be deemed to have been appointed under this Act and shall continue in office as such till such person ceases to be the Commissioner, Joint Commissioner or
Assistant Commissioner or ceases to be the person appointed to assist the Commissioner.

(b) Any dealer liable to furnish return under the repealed Act immediately before the appointed day shall notwithstanding that a period, in respect of which is so liable to furnish return, commences on any day before such appointment day and ends on any day after such appointed day, furnish such return in respect of tax payable for sales or purchases made up to the day immediately before such appointed day and pay tax in accordance with the provisions of repealed Act and shall furnish a separate return in respect of the remaining part of the period which commences on such appointed day and pay tax due on such return for sales or purchases made on and from such appointed day in accordance with the provisions of this Act;

(c) Any order delegating any power under the repealed Act or the rules made there-under by the Commissioner to any person appointed, by any designation, to assist him before the appointed day shall, on and from such appointed day, continue in force until the Commissioner amends, varies or rescinds such order after such appointed day under this Act;

(d) Any dealer, who is no longer liable to pay tax under the repealed Act and whose account, registers or documents have been seized under that Act, shall continue to be retained in accordance with provision of that Act on or after app

(e) All forms under the repealed Act or the rules made there under and continuing in the force on the day immediately before the appointed day shall, with effect from such appointed day, continue in force and shall be used mutatis mutandis for the purpose for which they were being used before such appointed day until the Government directs, by notification, the discontinuance of the use of such forms till such time as the Government may, by notification, specify in this behalf;

(f) All rules, regulations, notifications or orders made or issued under any of the repealed Act and continuing in force on the day immediately before the appointed day shall continue to be

in force on or after such appointed day in so far as they are not inconsistent with the provisions of this Act or the rules made thereunder until they are repealed or amended;

(g) Any form obtained or obtainable by the dealer from any prescribed authority or any declaration furnished or to be furnished by or to the dealer under any of the Acts so repealed or the rules made thereunder in respect of any sale of goods before the appointed day shall be valid where such

form is obtained or such form is furnished on or after such appointed day,

(h) Any application for revision, review or reference arising from any order passed before the appointed day or any appeal arising from any assessment of tax or determination of interest made before such appointed day or any application for refund, or for form, in respect of any period before such appointed day, under the repealed Act if made on or before such appointed day and pending on such appointed day, shall be disposed of in accordance with the provisions of the repealed Act;

(i) The Commissioner or any other authority to whom power in this behalf has been delegated by the Commissioner under the repealed Act may on his own motion, review or revise any order passed before the appointed day in accordance with the provision of that Act;

(j) Any application for the form, for the transport of the goods into the state, pending on the day immediately before the appointed day, shall be deemed to have been made under this Act and shall be disposed of in accordance with the provisions of this Act;

(k) Any tax assessed, interest determined or penalty imposed under the repealed Act in respect of sales or purchase made, or the repealed Act before the appointed day, shall be payable or recoverable in accordance 4 with the provisions of the repealed Act;

(6) Where a registered dealer was enjoying the benefits of reimbursement of tax under the repealed Act immediately before the appointed day and who would have continued to be so eligible on such appointed day under that Act had this Act not come into force, may be allowed reimbursement of tax by him under this Act by the Commissioner, for the un-expired period.

89.Repeal and Savings :-

(1) The Tripura Sales Tax Act, 1976 (Act.No.ll of 1976), and the Tripura Additional Sales Tax Act 1990 (Act 6 of 1990) (hereinafter referred as the repealed Acts) as in force in the State of Tripura are hereby repealed from the date of commencement of this Act.

Provided that such repeal shall not affect the previous operation of the said Acts or any right, title, obligation or liability already acquired, accrued or incurred thereunder and subject there to, anything done or any action taken including any appointment, notification, notice, order, rule, form, regulation, certificate, license or permit in exercise of any power conferred by or under the said Acts, shall be valid and always be deemed to have been valid, during the period that Act was in force notwithstanding the repeal of the Act.

(1)A. The Tripura purchase Tax Act 1990 (Act no.9 of 1990) (here in after referred as repealed Act) as in force in the State of Tripura is hereby repealed.

Provided that such repeal shall not affect the previous operation of the said Act or any right, title, obligation or liability already acquired, accrued or incurred thereunder and subject there to, anything done or any action taken including any appointment, notification, notice, order, rule form, regulation, certificate, license or permit in exercise of any power conferred by or under the said Act, shall be valid and always be deemed to have been valid, during the period that Act was in force notwithstanding the repeal of the Act.[1]

(2) Notwithstanding the Repeal of the Acts. -

(a) any action or proceedings already initiated under these Acts shall validly be continued under the provisions of this Act which relates to the period prior to the coming into force of this Act.

(b) any person liable to pay any tax, fee, penalty, interest or other amount under that Act for any period before coming into force

1 Inserted vide the TVAT (Amendment) Ordinance, 2007 (w.e.f 17-7- 2007) and subsequent legislation vide the TVAT (Amendment) Act, 2007(dt. 9-10-2007)

of this Act, shall be levied, assessed and collected under the provisions of this Act as if this Act were in force during the period.

(3) All arrears of tax, interest, penalty, fee or other amount due at the commencement of this Act, whether assessed or levied before such commencement or assessed or levied after such commencement, may be recovered as if such tax, penalty, interest, fee or other amount is assessed or levied under the provisions of this Act and all methods of recovery including levy of interest, penalty or prosecution provided under this Act, shall apply to such arrears as if such amounts are assessed, levied and demanded under under this Act.

(4) Notwithstanding anything contained in sub-section (1), any application, appeal, revision or other proceedings made or preferred to any authority under the said Act, and pending at the commencement of this Act, shall, after such commencement, be transferred to and disposed of by the officer or authority who would have had jurisdiction to entertain such application, appeal, revision or other proceedings under this Act as if it had been in force on the date on which such application, appeal, revision or other proceedings was made or preferred.

SCHEDULE - I
List of International Public Organisations

SI No.	Description
1.	ICRISAT
2.	UNESCO
3.	UNO
4.	WHO
5.	FAO

SCHEDULE -II (a)

List of goods taxable at the rate of 5%[1]

SI No.	Description
1	Agricultural implements not operated manually or not driven by animal
2	All equipments for communication such as, Private Branch Exchange (P.B.X) and Electronic Private Automatic Branch Exchange (E.P. A.B.X) etc.
3	All intangible goods like copyright, patent, rep license etc.
4	All kinds of bricks including fly ash bricks, refractory bricks and ashphaltic roofing, earthen tiles.
5	All types of yarn other than cotton and silk yarn in hank and sewing thread.
6	All utensils including pressure cooker / pans except utensils made of precious metals.
7	Arecanut powder and betel nut
8	i) Acids
	ii) Alfa Olefin Sulphonate
9	Aluminium Conductor Steel Reinforced (ACSR)
10	Aluminium, aluminium alloys, their products (including extensions) not elsewhere mentioned in the Schedule or in any
11	Imitation jewellery

1 Enhanced the rate of Tax vide Notification dated 04-05-2011 (w.e.f 04-05-2011).

SI No.	Description
12	i) Artificial silk yarn, Polyster fibre yarn and staple fibre yarn
	ii) Animal hair
13	i) Album
	ii) All processed fruits, vegetables etc. including fruits jams, jelly, pickles, fruits squash, paste, fruit drinks, fruit concentrate, fruits syrup, fruit cordial and fruit juice (whether in sealed container or otherwise).
14	Bamboo
15	*[Deleted]*[1]
16	Beedi leaves
17	Beltings
18	i) Bicycles, tricycles, cycle rickshaws & parts, tyres and tubes thereof
	ii) Non mechanised boats used by fisherman for fishing.
19	i) Bitumen
	ii) Biomass Briquettes
20	Bone meal
21	*[Deleted]* [2]
22	i) Bulk drugs

	ii) Buckets made of iron and steel, aluminum, plastic or other materials (except precious materials)
23	Bagasse
24	Basic Chromium Sulphate, Sodium bi-Chromate bleach liquid
25.	25. Capital goods, such as, *(i) machine, machinery, plant, equipment, apparatus, tools, appliances or electrical installation used for producing, making, extracting or procuring of any goods or for bringing about any change in any substance for*

1 Deleted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007) and shifted to entry no. 106 of

schedule II(b).

2 Deleted vide Notification dated 04-05-2011 (w. e. f. 04-05-2011) and shifted to entry no. 22 of

schedule II(b).

SI No.	Description
	manufacturing of final products.
	(ii) Components, spare parts, and accessories of such machine, machinery, plant, equipment, apparatus, tools, appliances on electrical installation used for purposes as stated in serial no.- (i).
	(iii) Moulds and dies used for the purpose of manufacture of goods.
	(iv) Pollution control equipments used for the purpose of manufacture of goods.
	(v) Refractory and refractory materials used for the purpose of manufacture of goods.
	(vi) Storage tank used for the purpose of manufacture of goods.
	(vii) Tubes & pipes and fittings thereof used for the purpose of manufacture of goods.[1]
26	All metal castings
27	Centrifugal, monobloc and submersible pumps and parts there of
28	i) Coffee beans and seeds, cocoa pod and chicory
	ii) [Deleted][2]
	iii) Candles.
29	Chemical fertilizers, Biofertilizer and micronutrients, also plant growth promoters and regulators, herbicides, rodenticides, insecticides, weedicides etc.
30	Coir and Coir products excluding coir mattresses
31	i) Cotton and cotton waste
	ii) Combs
	iii) Cups and glasses of plastics
	iv) Cups and glasses of paper.
	v) Computer stationery.
32	Crucibles

1 Inserted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007)

2 Deleted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007) and shifted to entry no. 114 of

schedule II(b).

SI No.	Description
33	i) Castrol oil ii) Coaltar.
34	Clay including fire clay, fine china clay and ball clay
35	*Sugar and textiles imported from outside India, (Deleted)*[2] *and declared goods as specified in section 14 of the Central Sales Tax Act, 1956.*[1]
36	Dyes, that is say (i) Acid Dyes (ii) Alizarine Dyes (iii) Bases (iv) Basic Dyes (v) Direct Dyes (vi) Naphthols (vii) Nylon Dyes (viii) Optical whitening agents (ix) Plastic Dyes (x) Reactive Dyes (xi) Vat Dyes (xii) Sulphur Dyes (xiii) All other Dyes not specified elsewhere in the Schedule
37	Edible oils and oil cake.
38.	*[Deleted]* [3]
39	i) Exercise book, graph book and laboratory note book ii) Geometry boxes, colour boxes, crayons.
40	Embroidery or Zari articles that is to say – (i) Imi (ii) Zari (iii) Kasab (iv) Salma (v) Dabka (vi) Chumki (vii) Gota (viii) Sitara (ix) Naqsi (x) Kora (xi) Glass bead (xii) Badla (xiii) Gazal (xiv) Embroidery machines (xv) Embroidery needles
41	Ferrous and non-ferrous metals and alloys; non-metals such as aluminium, copper, zinc and extrusions of those
42	Fibres of all types and fibre waste
43	Feeding bottles and nipples
44	Fried, roasted or salted grams and kernal
45	Fire clay coal ash, coal boiler ash, coal cinder ash, coal powder, clinker, fly ash
46	Railway coaches, engine, wagons and parts and accessories there of

1. Inserted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007)
2. Inserted the item Liquified Petroleum Gas for domestic use vide Notification dated 09-10-2007 (w. e. f. 17-07-2007) and subsequently deleted the same and shifted to entry No. 1 of schedule II (c) (i) vide Notification w. e. f. 28-07-2008.
3. Deleted the item Electrodes, vide Notification dated 09-10-2007 (w. e. f. 17-07-2007) and shifted to entry no. 190 of schedule II (b).

SI No.	Description
47	Hand pumps and spare parts
48	i) Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower.
	ii) Honey.
49	Hose pipes and fittings there of
50	Hosiery goods
51	i) Husk and bran of cereals
	ii) Rice bran
	iii) Hing (Asafoetida)

52.	52. *[Deleted]*[1]
53	Ice
54	Incense sticks commonly known as, agarbatti, dhupkathi or dhupbati, havan samagri including dhoop sambrani and lobhana.
55	i) Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibres)
	ii) Insulators
56	Industrial inputs as listed in Schedule- VI and *[Deleted]*[2]
57	IT products as listed in Schedule- VII, telephone and parts thereof teleprinter and wireless equipment and parts there of
58	i) *[Deleted]*[3]
	ii) Khandsari.
	iii) Kattha.
	iv) Khoya / Khoa.
	v) Kerosene lamp / lantern / petromax and glass chimney
59	Knitting wool

1 Deleted the item Handloom Machinery and parts & accessories there of vide Notification dated 09-10-2007 (w. e. f. 17-07-2007) and shifted to entry no. 106 of schedule II (b) in Sl. No. xi.

2 Deleted and shifted to entry no. 141 of schedule II (b) vide Notification dated 09-10-2007 (w. e. f. 17-07-2007)

3 Deleted the item Kerosene Oil sold through PDS vide Notification dated 09-10-2007 (w. e. f. 17-07-2007) and shifted in schedule III after Sl. No. 47.

SI No.	**Description**
60	Lignite
61	i) Lime, lime stone, products of lime, dolomite and other white washing materials not elsewhere mentioned in this Schedule or in any other Schedule ii) Shahabad Stone.
62	Linear alkyl benzene, LAB, Sulphonic Acid, Alffa Olefin
63	Laminated and decorative sheets, veneers
64	Metals, alloys, metal powders including metal pastes of all types and grades and metal scraps other than those falling under declared goods
65	Milk food
66	Mixed P.V.C stabilizer
67	i) Medicine and drugs including vaccine, syringes, dressing medicated ointment produced under drug license, light liquid paraffin of IP grade, Ayurvedic, Homeopathic and Unanl medicines.

	ii) Hospital instruments, apparatus, appliances, tools and aids used in medical, surgical, dental, veterinary sciences or physiotherapy including electrical and electronic equipments and appliances; syringes and needles; operation theatre equipments, shadow bulbs and tubes, specially made operation and examination tables and cots and suction apparatus; stands, stretchers, trolleys, dental chairs, laboratory equipments and glassware; stethoscopes, thermometers, lacometers, B.P.instruments, surgical cotton wool; enema cans, bed pans, kidney trays and such other hospital ware; surgical gloves, aprons, operation suits, rubber sheets, catheters, I. V.sets and the like; cervical collars, abdominal belts, telonet paraffin gauze dressing, ultrasound jelly, pinchers (steel), medical oxygen, medical kits, medical disposable intravenous administration set, thermometer, mechanical nasal filters, instrument steriliser, hospital wares, gypsona plaster of paris, bandage, fixed, partial dentures,
SI No.	**Description**
	equipments, drip set, disposable hypodermic needles, cotton buds, bed elevators, absorbent cotton rolls and the like.
	iii) Medical equipment / devices and implants not specified mentioned elsewhere in other Schedule.
68	Newars
69	Napa Slabs (Rough flooring stones)
70	Ores and minerals
71	i) Paper and newsprint
	ii) Nuts, bolts, screw and fasteners"
	iii) Paper board
72	Pipes of all varieties including fittings
73	Moulded plastic footwear, Hawai Chappals and straps there of
74	i) Printed material including diary, calendar etc.
	ii) [Deleted][1]
75	Printing ink excluding toner and cartridges
76	i) Porridge
	ii) Processed meat, fish, poultry
77	Pulp of bamboo, wood and paper
78	Palm fatty acid
79	Paraffin wax of all grade standards other than food grade standard including standard wax and match wax, slack wax
80	i) [Deleted] [2]
	ii) Pencil sharpeners
81	Plastic granules, plastic powder and master batches
82	Readymade garments
83	i) Renewable energy devices and spare parts
	ii) Refractory monolithic.

1. Inserted the items Greetings cards, invitation cards and visitors cards (both blank & printied) humour card, picture card, picture posts c 10-2007 (w. e. f. 17-07- 2007),

subsequently deleted & shifted in Sl. No. 136 of schedule II (b)vide notification, dated 04- 05-2011 (w.e.f. 04-05-2011).

2 Deleted the items Pens of all kinds including refills and shifted in Sl. No. 130 of schedule II (b)vide notification dated 04-05-2011 (w.e.f. 04-05-2011).

	iii) River sand and grit
84	*[Deleted]*1
85	Safety matches
86	i) Oilseeds
	ii) Skimmed milk powder and UHT milk.
87	i) Sewing machines, its parts and accessories,
	ii) Spectacles, parts and components thereof, lenses, contact lens and lens cleaner
88	Ship and other water vessels
89	Silk fabrics excluding handloom silks unless covered by AED
90	Solvent oils other than organic solvent oil
91	Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies
92	i) Starch
	ii) Sports goods excluding apparels and footwear.
93	Tamarind seed and powder
94	Tea
95	Tractors, Threshers, harvesters and attachments and parts there of
96	Transmission towers, Transmission wires and towers
97	i) *Toys costing upto Rs.50/- (Rupees fifty)only.*2
	ii) Tools
98	Umbrella except garden umbrella
99	Vanaspati (Hydrogeneted Vegetable Oil)
100	100 Vegetable oil including gingili oil and bran oil
101	i) Writing instruments
	ii) Writing ink.
102	i) Wet dates
	ii) Wooden crates.
	iii) Works contract which are in the nature of printing works.

1 Deleted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007) and shifted in Sl. No. 4 of new

schedule VIII.

2 Substituted vide Notification dated 04-05-2011(w.e.f. 04-05-2011).

Schedule II (b)

List of goods taxable @ *13.5%*[1]

SI. No.	Description
1	Abrasives including grinding stones, abrasive sheets, wheels, sections, sand paper, emery paper, emery cloth, emery powder, emery paste, water paper and the like
2.	Alcohol (ethyl & methyl), neutral spirit, denatured spirit and rectified spirit
3.	Adhesive of all kinds including gum, glue, adhesive solution, gum paste, lapping compound, liquid M-seal epoxy, shellac, vulcanizing solution and adhesive tapes, self adhesive tapes, gum tapes, gummed tapes and resin other than those specified elsewhere in this Schedule or in any other Schedule.
4.	Advertisement hoarding
5.	Aeroplanes and other aircrafts including helicopters and all kinds of parachutes, dirigibles, all kinds of gliders, all types of flying machines, aircrafts launching gear, parts and accessories thereof
6	(i) Air conditioning plants, air conditioners and other air conditioning appliances, air coolers, room coolers including all cooling appliances, apparatus and instruments; (ii) Refrigeration plants, and all kinds of refrigerating appliances and equipments including refrigerators, deep freezers, mechanical water coolers, coffee, walk-in-coolers; (iii) Cold storage plants and equipments including refrigeration materials like polystyrene and polyurethane foam materials used in refrigerators and cold storage equipments; (iv) Water cooler cum heater units; (v) Parts and accessories of items (i) to (iv) above
7.	Air purifiers, cupboard fresheners and deodorizers, whether odourless or with odour
8	Anti-bed sore made of PVC, rubber or other materials
9	Apparatus for making coffee under pressure, commonly known as espresso

1 Enhanced the rate of Tax vide Notification dated 04-05-2011 (w.e.f. 04-05-2011).

SI No.	Description
10	Arms, ammunitions and explosive of all kinds including (i) rifles, revolvers, pistols and bayonets, truncheons and ammunition used therewith (ii) Hand grenades; (iii) Air guns, air rifles and pellets used therewith, (iv) gelatin sticks, RDX, gun powder, detonators caps, igniters, electric detonators, fuses and other blasting powder and the like
11	Articles and other goods of aluminum, brass, bronze, copper, cadmium, lead and zinc other than specified in any other Schedule.
12	Articles made of horn, coconut shell, straw, bamboo, cane and other woods other than those specifically included in any other entry in this schedule
13	Deleted

14	Asbestos sheets and products, cement products including products in combination with other materials not elsewhere mentioned in this Schedule
15	Asphaltic roofing
16	Articles, equipments for gymnastics and health fatness equipments
17	Baby and adult diapers
18	Deleted
19	Bakery products including biscuits of all varieties, cakes, pastries, pizza-breads, other than those specified in any other Schedule
20	Baking powder, bread improver, cake gel, vinegar, wheat gluten and edible gelatin used for confectionery and ice creams
21	Batteries and parts thereof, dry cells, button cells, solar cells of all kinds, parts and accessories thereof including zinc calots and carbon rods
22	Beds, pillows and quilts made of cotton or silk cotton, *Bedsheets, Pillow cover and other made ups*.[1]
23	Binoculars, opera glasses, other optical telescope, astronomical instruments, microscopes, binocular microscope, magnifying glasses, diffraction apparatus and mounting including theodolite, survey

1 Inserted vide Notification dated 04-05-2011 (w.e.f. 04-05-2011).

SI No.	Description
	instruments and optical lenses other than lenses for spectacles
24	Blasting gun powder and other mechanical explosives
25	Bleaching powder of all varieties and descriptions
26	Boards such as planner boards, graph boards, writing cum projecting boards, white mark ceramic steel dry wipe boards
27	Bulldozers, excavators, earthmovers, dumpers, dippers, pipe-layers, scrappers and the like, and parts and accessories thereof.
28	Deleted
29	Cables of all types, other than those specifically included in this Schedule or in any other Schedule
30	Cement including white cement and their substitutes and cement concrete mixture
31	Chinaware, porcelain ware and stoneware articles
32	Cigar cases and cigarette cases, pipe holders, tobacco pipes, cigarette filter and hookah
33	Cinematographic equipments including video cameras, projectors, over-head projectors, enlargers, plates and cloth required for use therewith, sound-recording and reproducing equipments, parts and accessories thereof and lenses, exposed films, film-strips, arc or cinema carbons, cinema slides, paper, paper boards required for use therewith.[2]
34	Citronella oil

35	Clip boards, clutch pencil, black lead, date stamps, dusters, index file clips, pokers, office files of all kinds, paper cutter, black board, black board dusters
36	Deleted
37	Coconut products (other than sweets and confectionery and those specifically included under any other item in this Schedule)
38	Coffee powder including French coffee and coffee drink
SI No.	**Description**
39	Collapsible gates, rolling shutters whether operated manually, mechanically or electrically and their parts and grills made of iron and steels
40	Computer cleaning kit
41	Conduit pipe and its fittings
42	Confectionery including toffee, chocolate and sweets of all kinds, ice-candy, ice-cake, ice-jelly, kulfi and frozen confectionery, frozen desert, chewing gum, bubble gum and the like
43	Cooked food including beverages other than liquor, served in, or supplied from any- (a) hotel, (b) restaurant, (c) refreshment room, (d) club or (e) eating house
44	Cooking gas other than those specified elsewhere
45	Cosmetics and toilet articles that is to say, - Talcum powder, prickly heat powder, similar medicated body powder, shampoo of all varieties and forms, hair and body cleaning powder of all kinds, sandal wood oil, ramachom oil, cinnamon oil, perfumes, scents, snow and cream, eau de cologne, solid colognes, beauty boxes, face packs, cleansing liquids, moisturizers, make-up articles (not including talcum powder), complexion rouge, bleaching agents, hair oil, hair dyes, hair sprayers, hair removers, hair creams, lipsticks, nail polishes and varnishes, polish removers, eye liners, eye lashes and kohl
46	Cushion, mattress, pillows, seat cover and other articles made wholly or partly of artificial or synthetic resin or plastic foam or rubber foam
47	Chemicals including Caustic Soda, Caustic Potash, Soda ash, bleaching powder, Sodium bi-carbonate, Sodium hydrosulphite, Sulphate of alumina, Sodium nitrate, Sodium acetate, Sodium Sulphate, acid Slurry, trisodium phosphate, Sodiumtripoly phosphate, Sodium Silicate, Sodium metasilicate, Carboxy methylcelluiose, Sodium Sulphide, acetic acid, Sodium bi-Sulphite, oxalic acid, Sodium thio-Sulphate, Sodium Sulphate, Sodium alginate, benzene, critic acid, diethylene glycol, Sodium nitrite, hydrogen peroxide, acaatal dehyde Pentaerythate Sodium formate chemical
SI No.	**Description**
	and all other chemicals not specified elsewhere in this Schedule or in any other Schedule
48	C.P. accessories

49	Deccan hemp products other than deccan hemp fibre
50	Detergents whether cake, liquid or powder, toilet soap, washing soap, laundry brighteners, abir, blue, stain busters, stain removers and all kinds of cleaning powder and liquids
51	Dextrose monohydrate or powder for food drink having dextrose monohydrate as major ingredient
52	Diesel locomotive and parts and accessories thereof
53	Doors, windows, ventilators, partitions, stands, ladders, etc. made of any materials
54	Dry fruits, nuts and kernel such as almond, pistha, dry grapes, figs, apricots, walnut, cashew kernel other than those specified elsewhere in this Schedule
55	Duplicating machines , photo copying machines, reprographic copiers including roneo machines, reprographic copiers including duplicators and any other apparatus for obtaining duplicate copies, parts and accessories thereof, ribbons, plates used therewith
56	Dehydrated vegetables and vegetable, mushrooms, Processed vegetables
57	Electric motors, spare parts and accessories
58	Electrical domestic and commercial appliances including - food processors like mixer, grinder, ovens, frying pans, roti-maker, rice cooker, deep fat frier, curd maker, hot food cabinet, water heater including immersion heater, electric kettle, electric knife, cooking ranges, washing machine, dish washer, electric iron, electric hair drier, electric hair remover, shavers, electric time switches, mechanical timers, vacuum cleaner, water purifier, drier, coffee
SI No.	**Description**
	machines other than those specifically included under any other entry in this Schedule or in any other Schedule
59	Electrical goods of all kinds used in the generation, transmission, distribution or in the connection with the consumption of electricity, including all kinds of transformers, inverters, voltage stabilizers, wires and cables, holders, plugs, sockets, switches, capings, reapers, bends, junction boxes, coupling boxes, meter boxes, switch boxes, fuse switch boxes, distribution boxes, power meters, meter boards, switch boards, penal boards, distribution boards, electrical relays, single phasing preventers, wooden plugs, lighting arresters, electrical earthenware and porcelainware, circuit breakers, starters, chokes, power supply indicators, winding wires and strips, jointing materials, heating elements, general lighting system(GLS) lamps, bulbs, tubs, light fittings, chandeliers and their shades, fans, air circulators, protectors, stands, fixtures, fittings, bettens, brackets, sound or visual signaling apparatus such as bells, sirens, indicator penal, burglar or fire alarms other th cluded under any other

60	Electronic goods (i) electronic systems, instruments, apparatus and appliance including television, audio & video cassette tape recorder, compact disc writer, audio & video cassettes, audio & video magnetic tapes, video cassette players, automaticteller machines, music systems, amplifier, graphic equalizer, synthesizer, tuner, tape deck, record player, record changer, compact disc player, speaker, sales register; (ii) components, spare parts and accessories thereof including cathode ray tube, electronic wires, sleeves, castings, cappings, cables, switches, plugs, holders, jacks, connectors, chokes, starters, relays, fuses, head cleaners and lubricants of all kinds other than those specifically included in any other entry in this Schedule or
61	Electroplated nickel, chromium silver or german silver goods
62	Empty gas cylinders
63	Fax machines and their parts and accessories
SI No.	**Description**
64	Fibreglass sheets and articles made of fibreglass other than those specifically included in this Schedule or in any other Schedule
65	Fire fighting equipments and devices
66	Fire works including coloured matches
67	Floor and wall tiles of all varieties (i) Ceramic tiles, glazed floor, roofing and wall tiles; (ii) Cuddappah stone slabs; (iii) (a) Granite blocks (rough or raw); (b) Polished granite slabs, including tomb stones, monument slab and head stone; (iv) Black stone, kota stone or any other natural stone, (v) Marbles, that is to say,-(a) Marble boulders or lumps, (b) Marble slabs (c) Marble chips (d) Marble dusts (e) Marble floor tiles and wall tiles (f) Other articles made of marbles (vi) Mosaic tiles, chips and powder
68	Floor coverings, that is to say, (i) carpets, durries, druggets, kalins, galichas, carpetry and rugs whether tuffed, piled or otherwise whether made from cotton, silk, synthetic or other fibres, whether machine made, handmade or made on handlooms but excluding jute carpets, coir carpets or mattings, handmade or handloom made woven durries and jamakkalams; (ii) Laminated, impregnated or coated matting materials such as linoleum including PVC(vinyl)
69	Foam rubber products, plastic form products, or other synthetic foam products of every description including; (i) sheets; (ii) cushions (iii) pillows and (iv) mattresses

70	Food - (i) Ready to serve foods and food preparations including instant foods, chatnis, sauces, marmalades, sweets and sweet meats, confectionery, chocolates, toffees and savories like chips and popcorn; (ii) Sweets made of groundnuts, gingilly, (iii) Semi-cooked or semi-processed food stuffs like coconut milk, coconut milk powder, food mixes, noodle, vermicelli and macaroni including spaghetti and cornflakes, vegetative and animal preparation sold in sealed container; (iv) Food colours, essences of all kinds and powders or tablets used for making food preparation;
71	Footwear of all kinds excluding moulded plastic footwear, hawai
SI No.	**Description**
	chappals and straps
72	Fruit oils like - (i) grape oil, orange oil, lemon oil, lime oil, carrot oil etc (ii) Leaves oil such as mint oil, curry leaf oil etc.
73	Fruits sold in preserved form
74	Fur, skins with fur, and articles made of fur, skin and leather
75	Furnaces and boilers of all types including fluidized bed boilers and ignifluid boilers and boilers using agricultural waste as fuel but not including boilers using municipal waste only as fuel
76	Furniture made from any material whether sold in assembled or unassembled form and ready to assemble, and parts thereof. Explanation: - Slotted angles, gussets, plates, panels and strips which when assembled form furniture or equipments, shall be deemed to be furniture or office equipments as the case may be, for the purpose of this item
77	Garden and beach umbrellas and parts thereof
78	Garnet sand
79	Gas cylinders, gas stove, burners and other accessories thereof
80	Gases, liquefied or not, other than those specifically mentioned in this Schedule or in any other Schedule
81	Glass and glassware other than those specified elsewhere in this Schedule or in any other Schedule
82	Glycerin
83	Hair - (i) Human hair, (ii) Wigs
84	Deleted
85	Handlooms Machinery and parts and accessories thereof
86	Helmets
SI No.	**Description**
87	Hollow polyester fibre
88	[Deleted][1]

89	Instant tea and instant coffee
90	Insulated flexible air ducts made of PVC or other materials
91	Internal combustion engine, marine engine, diesel engine, oil engine, generators, their spare parts, other than those specifically mentioned in this Schedule
92	Ivory, rosewood and sandalwood articles
93	Jute-cum-polypropylene coverings
94	Key chains and key holders
95	Kitchenware including crockery, cutlery, non-stick wares, heat resistant cookware, cook and serve ware to keep food warm, casseroles, pressure stoves, gas stoves, ovens *(Deleted)*1 and similar home appliances not coming under any other entry in this Schedule or in any other Schedule
96	Laboratory reagents, disinfectants
97	Laminated board of sheet of all varieties and description including expanded polystyrene of all kinds of mica, sunmica, formica, decolam, copper-clad board or sheet
98	Leather goods
99	Lifts, elevators, hoists, whether operated by electricity, hydraulic power, mechanical power or steam
100	Light roofing sheets (obtained by immersing paper mat in bitumen)
101	Lighters of all kinds including spark lighters

1 Deleted the item water filter vide Notification dated 09-10-2007 (w. e. f. 17-07-2007) and shifted in Sl. No.187 of schedule II(b).

SI No.	Description
102	*[Deleted]*1*Liquified Petroleum Gas other than for domestic use*2
103	Locks, padlocks and keys (all kinds)
104	Low sulphur heavy stock (LSHS)
105	Lubricants
106	(i) Machinery of all kinds (other than those specifically mentioned in this Schedule) worked by (i) electrically (ii) Nuclear power (iii) Hydro-dynamic and steam power (iv) Diesel or petrol (v) Furnace oil (vi)Kerosene (vii) Coal including coke and charcoal (viii) Any other form of fuel or power (including human or animal labour) (ix) Parts and accessories of machineries and tools used with the machineries mentioned in sub-items (i) and (iii) above *(x) All kinds of 'Bearings'.*
107	Maize products that is to say - liquid glucose, dextrose, monohydrate, malto dextrine, glucose „D", maize gluten, maize oil, hydrol corn steep liquor

108	Measuring devices such as (i) vernier caliper, screw gauge, depth gauge, coating thickness gauge, dial indicator, outside micro meter, mitutoya cylinder gauge, precision thread rink guage, precision ply gauge, colour comparator, water meters, gas meters, industrial thermometers, parts and accessories thereof; (ii) weighing machines of all kinds including platform scales, weigh bridges, counter scales, spring balances, weighing scales and balances, parts and accessories of such machines and weights used therewith (iii) dipping measures, metric pouring measures, conical measures, cylindrical measures (iv)
109	Sea food, egg, fruits and vegetables preserved and sold in airtight containers
110	Mercury

1 Deleted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007) and the item Liquified Petroleum Gas for domestic use and shifted in schedule II (a) at Sl. No. 35

2 Inserted the words 'other than for domestic use' vide Notification dated 09-10-2007 (w. e. f. 17-07-2007)

3 Inserted the items at (x) and (xi) vide Notification dated 09-10-2007 (w. e. f. 17-07-2007)

SI	**Description**
111	Menthol
112	Metallic products other than those specified elsewhere in this Schedule or in any other Schedule
113	Micro cellular rubber
114	Milk products including condensed milk, ghee, panner, cheese including *cottage cheese*[1], butter, butter oil, ice creams, margarine, whether or not bottled, canned or packed[1]
115	Mosquito repellents including electric or electronic mosquito repellents, gadgets and insect repellents, devices and parts and accessories thereof
116	Motor coolant, solvent oil and transformer oil
117	Motor vehicle, chassis of motor vehicles, motorcycles, motor
	combinations, motor scooter, mopeds, motorettes, three wheelers, motor vessels, motor engine, trailers, motor bodies built on chassis of motor vehicles and bodies build on motor vessels, components, spare parts and accessories thereof
118	Motor, operated electrically or otherwise, and pump operated with or without motor, including spare parts, components and accessories of such motor and pump
119	Musical instruments, electrical and electronic
120	Deleted
121	Maize starch, maize gem
122	Naphtha
123	Natural & synthetic essential oils not elsewhere specified in this Schedule or in any other Schedule

124	Non-alcoholic beverages and their powders, concentrates and tablets including (i) aerated water, soda water, mineral water, water sold in sealed containers or pouches, (ii) soft drinks, (iii) health drinks of all

1 Inserted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007)

SI No.	Description
	varieties, (iv) other non-alcoholic beverages; not falling under any other entry in this Schedule or in any other Schedule
125	Office machines, equipments and apparatuses including franking, address-printing, tabulating, cash registering, cheque writing, accounting, statistical, indexing, punching machines, stapler machines, card punching and paper shredding machines and apparatuses; paper pins, pen stands, pencil lead, permanent makers, refill leads, stamp racks, stapler pins, rulers of all kinds, gulli pins
126	Optical goods, that is to say - sun glasses, goggles and frames including attachment, parts and accessories thereof
127	Pyrogenic metal powders
128	Paints, lacquers, polishes and enamels not otherwise specified in this Schedule, including powder paints, stiffpaste paints and liquid paints; (ii) Colours (iii) Pigments, including water pigments and leather finishes; (iv) Dry distempers including cement based water-paints, oil-bound distempers, plastic emulsion paints; (v) Varnishes, french polish, bituminous and coaltar blacks; (vi) Cellulose lacquers, nitro cellulose lacquers, clear and pigments and nitro-cellulose ancillaries in liquid, semi-solid or pasty forms; (vii) Turpentine oil, bale-oil, white oil (viii) Diluents and thinners including natural and synthetic drying and semi-drying oils such as double boiled linseed oil, blown linseed oil, stand oil, sulphurised linseed oil, parilla oil, whate oil and tung oil; (ix) Glaziers putty, grafting putty, resin cements, caulking compounds and other mastics, painters fillings, non-refractory surfacing preparations for facades, indoor walls, false ceiling or the like; (x) Primers of all kinds (xi) All other materials used in painting and varnishing such as paint brushes, paint removers and stainers of
129	Pan masala, pan chutney, scented supari and the like
130	Paper envelopes whether printed or not, pulp moulded products such as eggs tray and other paper products, *Pens of all kinds including refills*.1

1. Inserted vide Notification dated 04-05-2011 (w.e.f. 04-05-2011)

SI No.	Description
131	Paraffin wax - food grade standard
132	Perambulator including push chair for babies and spare parts, accessories and components thereof

133	Photographic cameras and enlargers, flash light apparatus, photo blocks, lenses, films including x-ray films and film packs and plates, X-ray machine, scanners, medical imaging equipments, chemicals used in the photographic development and printing process, paper and cloth, photo albums, stamp, photo frames, photo mounts and other parts and accessories required for use therewith
134	Plaster of paris
135	Plastics sheets and articles made from all kinds and all forms of plastic including articles made of polythene, polyvinyl chloride, poly propylene, polyesterene and the like materials, but excluding those specified in any other Schedule.
136	Playing cards of every description, *Greetings cards, invitation card, and visitiors cards (both blank and printed), humour card, picture card, picture posts cards.*[1]
137	Plywood, veneer plywood, hard board, particle board, block board, insulation board, laminated board, batten board, hard or soft wall ceiling, floor boards, and similar boards of wood of all kinds, whether or not containing any material other than wood; (i) All other non-soft boards or insulating material made of any other material other than wood
138	Pollution control equipments, namely:- (i) Water pollution control equipments - Coarse screen / micro screen (stainless steel/ mild steel), Rotary screen / comminutor (stainless steel / detritor), Racker arms, weirs, paddles, motor with reduction gear arrangements intended for clarifiers for liquid waste treatment, surface aerators/ floating aerators and accessories, diffuses of all types for supply of air in liquid waste treatment, radial arms and accessories for trackling filters, demineraliser for effluent treatment, synthetic packing media for trickling filters, paddles, drives/ traveling bridges for effluent

1 Inserted vide Notification dated 04-05-2011 (w.e.f. 04-05-2011)

SI No.	Description
	treatment, headers and laterals with accessories for trickling filters, digesters, gas meters and electrical heaters for digesters, gas holding tanks for digesters.
139	Power driven pumps for liquids and liquid elevators whether or not fitted with a measuring device excluding centrifugal pumps, monoblock pump sets, submersible pumps and parts and accessories which are actually adapted for use with pumps and valves
140	Power factors and shunt capacitors of all kinds

141	*Packing cases and materials*[1] including cork sheets, gunny bags, HOPE / PP woven strips, HDP / PP Circular strips and woven fabrics Hessian cloth, Hessian based paper, polythene and Hessian based paper, high density polythene fabric based paper and bituminised water proof paper, jute twine, polythene and plastic bags including LDPE plastic bags for milk pouches.Tin containers, shocks, tea chests waste paper, wooden boxes, wooden shavings, wooden cable drums or other materials notified by Govt. in this behalf (Explanation:- planks panels, battens when assembled will form tea
142	Petrochemicals (other than industrial inputs)
143	Petrol and diesel additives
144	Petroleum products other than specified in any other Schedule
145	(1) (A) Pollution control equipments, Instrumentation (B) B.Oc incubator (C) C.oc apparatus, Ion analyzer, (2) Air pollution control equipments- filters (fabric filters, bag filter, vaccum filter), Electrostatic precipitators, cyclones, wet scrubbers, partical analyzer (So2, CO, Nox, Sox, Hydro Carbons, Chlorine, Fluorine etc.) personal samplers, detectors (for grass), high volume sampler, pressure gauges, timber, filter head assembly, pitet tube, sampling
146	Deleted

1. Inserted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007)

SI No.	Description
147	Rain coat, tarpaulin and products of waterproof cloth, rexin and PVC cloth.
148	Rolling shutters and collapsible gates whether operated manually, mechanically or electrically and their parts
149	Rough synthetic gem boules ?
150	RTS grills
151	Rubber products, synthetic rubber products and products of mixture of rubber and synthetic rubber including tread rubber not elsewhere mentioned in this Schedule or in any other Schedule
152	Saccharine
153	Saffron
154	Sanitary towels, sanitary napkins, beltless napkins and tampous baby diaper, baby nappies, disposable diapers
155	Scientific instruments and lab equipments like optical instruments, electrical instruments, scientific balance, acoustic instruments and mechanical instruments
156	Shaving set, safety razor, razor blades, razor cartridge, shaving brush, shaving cream, shaving soap, after shave lotion.
157	Shoe polish including shoe wax, cream and whitener
158	Silverware

159	Sound transmitting equipments including loudspeakers, Dictaphones, amplifiers and similar apparatus for recording and reproducing sound and spare parts and accessories thereof
160	Soya milk
161	Deleted
162	Stainless steel sheets not falling under declared goods
163	Spirulina products and other supplemental diet products in the form of pills, powders, capsules, etc.
164	Stainless steel products excluding utensils
SI No.	**Description**
165	Strong room or vault doors and ventilators, armoured or reinforced safes, strong boxes and doors, cash chests, cash or deed boxes, wall coffers, safe deposit lockers and locker cabinets
166	Studio backgrounds including lighting control reflectors, tri - reflector, modifiers, backgrounds, curtains backgrounds etc.
167	Suit cases, briefcases, attache cases, dispatch cases, trunks, purses, hand bags, vanity bags, vanity cases and vanity boxes
168	Synthetic gems
169	Tabulating, calculating machines, parts and accessories thereof
170	Tailoring materials, namely: needles, scissors, hooks, buttons, zips, buckles, measuring tape and stick, collars and collar bones, horn buttons, indent hooks and eyes, jean buttons, knitting pins, long stitch kits, MS coated button / stars, zip fasteners, zippers, cuff links, crochet hooks
171	Tanning barks
172	Telecommunication apparatus and ribbons used therewith not falling under any other entry in this Schedule or in any other Schedule.
173	Television sets and component parts and accessories thereof
174	Timber including Casurina and Eucalyptus timber. Explanation : Timber includes all kinds of wood, standing trees, logs, planks, rafters of any size or variety other than those coming under any specified entry in this Schedule or in any other Schedule
175	Wear parts such as twist drills, taps, reamers, spanners, screw-drivers, files, cutting pliers, hammers, cutters, dies, button bits, tungsten, carbide wear parts, ceramic industrial wear parts and the
176	Tooth paste, tooth powder (whether medicated or not), tooth brush and other dentifrices, mouth washes and deodorants
177	Torch light and bulbs
178	Electronics toys, *Toys costing above Rs. 50/- (Rupees fifty) only.* 1

1 Inserted vide Notification dated 04-05-2011 (w.e.f. 04-05-2011)

SI No.	Description
179	Transport equipments other than those specifically mentioned in this Schedule

180	Typewriters, typewriter ribbon used therewith, whether or not in spools, correction fluids and spare parts
181	Tyres and tubes other than-those for bicycles, tri-cycles, cycle rickshaws and wheel-chairs; flaps
182	Vacuum flasks of all kinds and descriptions including refills for such flasks and thermally insulated flasks, containers and vessels including thermoses, thermic jugs, ice buckets or boxes, tins and receptacles to keep food or beverages or other articles hot or cold and components and accessories thereof .
183	Vegetable, mineral and other preparations, tonics, food supplements, appetizers, dietical foods and all other preparations for human consumption in liquid, pill, powder forms, whether prepared according to pharmacopial standards of otherwise, other than those specified elsewhere in this Schedule
184	Vinegar
185	Watches, clocks, time-pieces (whether or not in combination with any other devices), stop watches, time switches, mechanical-timers, time-records, auto print time punching clocks, time-registers, instrument panel clocks of all kinds including all such electronic devices, parts and accessories thereof, watch bands, watch bracelets, watch chains, watch straps
186	Water - distilled water, medicinal water, ionic water, battery water, de-mineralised water
187	Water filter of all varieties and descriptions
188	Water proofing, damp proofing and weather proofing compounds
189	Water supply and sanitary equipments and fittings of every description including storage tanks, sinks, wash basins, wash basin pedestals, taps, pipe-fittings, bath showers, bidets, water closet pans,
	urinals, commodes, man-hole covers used in connection with drainage and sewerage disposals, parts and accessories thereof
190	Welding rods *and electrodes*[1]
191	Wireless reception instruments and apparatus, transistor radio, radio, radiograms and transistors and components thereof including all electrical valves, accumulators, amplifiers and loud speakers which are used exclusively in such instruments and apparatus.
192	Yeast-fresh, dried or compressed; yeast extract-paste of powder and yeast cell wail
193	Miscellaneous items not covered in any other Schedule

1. Inserted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007)

Schedule II (c)

List of goods taxable @ *2%*[1]

Sl No.	Description
1	Gold, Silver and other precious metals
2	Articles of gold, silver and precious metals including jewellary made from gold, silver and precious metals
3	Precious stones

[Schedule II (c) (i)
List of goods taxable @ 1.5%

Sl No.	Description
1	Liquified Petroleum Gas for domestic use

Schedule II (d)

List of goods which are to be kept outside VAT and taxable at the first point of sale within Tripura at such rates as may be specified by the

Sl No	Description
1.	Aviation gasoline, Aviation turbine fuel and all other varieties of fuel for air crafts
2.	Diesel
3.	Liquor
4.	*[Deleted]*[2]
5.	Molasses
6.	Narcotics
7.	Petrol

1. Enhanced the rate of Tax vide Notification dated 07-05-2011 (w. e. f. 07-05-2011)
2. Deleted the item Lottery tickets vide Notification dated 09-10-2007 (w. e. f. 17-07-2007)

Schedule III
Exempted goods

SI No.	Description
1	i) Agricultural implements manually operated or animal driven.
	ii) All seeds not mentioned elsewhere other than oilseeds.
2	Aids and implements used by handicapped persons
3	Aquatic feed, poultry feed, animal feed including supplement and husk of pulses, concentrate and additives, wheat bran, grass, hay and
4	Betel leaves
5	Books, periodicals and journals including Maps, Chart and Globe.
6	Charkha, Ambar Charkha ; handlooms and handloom fabrics and Gandhi Topi.
7	Charcoal
8	Coarse grains other than paddy, rice and wheat
9	Candoms and contraceptives
10	Cotton and silk yarn in hank
11	i) Curd, Lussi, butter milk and separated milk ii) Cottage Cheese
12	Earthen pot
13	Electrical energy
14	Firewood
15	Fishnet, fishnet fabrics, fish seeds / prawn / shrimp seeds, *mosquito*[1]
16	Fresh milk and pasteurised milk
17	Fresh plants, saplings and fresh flowers
18	i) Fresh vegetables & fruits
	ii) Flour, atta, maida, suzi and besan etc.

1. Inserted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007)

SI No.	Description
19	i) Garlic and ginger
	ii) Gur, jaggery and edible variety of rub gur.
20	i) All bangles (except those of precious metals).
	ii) Goods taken under customs bond for re-export after manufacturing or otherwise.
21	Human blood and blood plasma *including blood components*[1]
22	i) Indigenous handmade musical instruments
	ii) Item covered byPDS (except kerosene).
23	i) Kumkum, bindi, alta and sindur
	ii) Khadi garments/ goods and made ups.

24	Meat, fish, prawn and other aquatic products when not cured or frozen; eggs and livestock.
25	National flag
26	i) Organic manure
	ii) De-oiled cake
27	Non-judicial stamp paper sold by Government Treasuries ; postal items like envelope, post card etc. sold by Government ; rupee note, when sold to the Reserve Bank of India and cheques, loose or in
28	Raw wool
29	Semen including frozen semen
30	Silk worm laying, cocoon and raw silk
31	*i) Slate and slate pencils*
	ii) Sugar manufactured or made in India and khandsari[2]
32	*(A)Textiles fabrics made wholly or partly of cotton, rayon, artificial silk or wool, manufactured or made in India other than those specified elsewhere in any other schedule.* *(B)*Tender green coconut[3]

1 Inserted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007)
2, 3 Renumbered and inserted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007)

SI No.	Description
33	*(i)* Toddy, Neera and Arak [1]
34	Unbranded / branded bread except pizza bread containing any type of fruit or vegetable
35	Salt
36	Water other than – i) aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised water, and
	ii) water sold in sealed container
37	i) Prasdam, bhog or mahabhog by religious institutions
	ii) Papad.
38	Rakhi
39	Religious pictures not for use as calendar
40	Sacred thread, commonly known as yagyopavk
41	Chalk stick
42	Idols made of clay
43	Coconut in shell & separated kernel of coconut other than kopra
44	Handicrafts
45	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known Khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki

46	Unprocessed green leaves of tea
47	Paddy, rice, wheat and pulses.
48	*Kerosene Oil sold through PDS.*[2]

1 Renumbered vide Notification dated 09-10-2007 (w. e. f. 17-07-2007)

2 Inserted vide Notification dated 28-07-2008 (w.e.f. 28-07-2008)

Schedule IV

Negative list of items of capital goods for input tax credit

SI No.	Description
1	Civil structure and immovable goods or properties.
2	Building material used in construction activity (Tax credit will be available to contractors for their transactions)
3	Vehicles of all types
4	Office equipment.
5	Furniture, fixture including electrical fixtures and fittings.
6	Capital goods purchased prior to the appointed day (Date of commencement of VAT Act)

Schedule V

Tax Invoices, Credit Notes and Debit Notes.

SI No.	Description
1	A tax invoice as required under this Act shall, unless the Commissioner provides otherwise, contain the following particulars:
	(a) the words " tax invoice" written in a prominent place;
	(b) the commercial name, address, place of business, and the taxpayer identification number of the taxable person making the
	(c) the commercial name, address, place of business, and the taxpayer identification number of the recipient of the taxable supply;
	(d) the individualized serial number and the date on which the tax invoice is issued;
	(e) a description of the goods or services supplied and the date on which the supply is made;
	(f) the quantity or volume and the unit price of the goods supplied;
	(g) the rate and total amount of the tax charged, the consideration for the supply exclusive of tax and the consideration inclusive of
2.	A credit note as required under this Act shall, unless the Commissioner provides otherwise, contain the following particulars:
	(a) the words " credit note " in a prominent place;
	(b) the commercial name, address, place of business, and the taxpayer identification number of the taxable person making the
	(c) the commercial name, address, place of business, and the taxpayer identification number of the recipient of the taxable supply;
	(d) the date on which the credit note was issued;
	(e) the taxable value of the supply shown on the tax invoice, the correct amount of the taxable value of the supply, the difference between those two amounts, and the tax charged that relates to that difference;
SI No.	**Description**
	(f) a brief explanation of the circumstances giving rise to the issuing of the credit note; and
	(g) information sufficient to identify the taxable supply to which the credit note relates.
3	A debit note as required under this Act shall, unless the Commissioner provides otherwise, contain the following particulars:
	(a) the words " debit note " in a prominent place;
	(b) the commercial name, address, place of business, and the taxpayer identification number of the taxable person making the
	(c) the commercial name, address, place of business, and the taxpayer identification number of the recipient of the taxable supply;
	(d) the date on which the debit note was issued;

	(e) the taxable value of the supply shown on the tax invoice, the correct amount of the taxable value of the supply, the difference between those two amounts, and the tax charged that relates to
	(f) a brief explanation of the circumstances giving rise to the issuing of the debit note; and
	(g) information sufficient to identify the taxable supply to which the debit note relates.

Schedule VI

List of goods taxable @ 5%[1]

List of Industrial inputs

SI No.	Description
1	Animal including fish fats, oils, crude, refined or purified
2	Glycerol, crude, glycerol waters and glycerol lyes
3	Vegetable waxes, bees wax etc.
4	Animal or vegetable fats boiled, oxidised, dehydrated etc.
5	Liquid glucose (non-medicinal), Dextrose syrup
6	Denatured ethyl alcohol of any strength
7	Manganese ores and concentrates
8	Copper ores and concentrates
9	Nickel ores and concentrates
10	Cobalt ores and concentrates
11	Aluminium ores and concentrates
12	Lead ores and concentrates
13	Zinc ores and concentrates
14	Tin ores and concentrates
15	Chromium ores and concentrates
16	Tungsten ores and concentrates
17	Uranium or thorium ores and concentrates
18	Molybdenum ores and concentrates
19	Titanium ores and concentrates
20	Niobium, tantalum, vanadium or zirconium ores and concentrates
21	Precious metal ores and concentrates

1 Inserted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007) and also enhanced rate of tax w.e.f. 04-05-2011.

SI No.	Description
22	Other ores and concentrates
23	Granulated slag (slag sand) from mfg. of iron or
24	Benzole
25	Toluole
26	Xylole
27	Napthalene
28	Phenols
29	Creosole oils
30	Normal Paraffin

31	Butadine
32	Bitumen
33	Fluorine, chlorine, bromine and iodine.
34	Sulphur, sublimed or precipitated, colloidal sulphur
35	Carbon (carbon blacks & other forms of carbon)
36	Hydrogen, rare gases & other non-metals.
37	Alkali or alkaline earth metals
38	Hydrogen chloride
39	Sulphuric acid and anhydrides
40	Nitric acid, sulphonitric acids
41	Diphosphorous penataoxide, phosphoric acid etc.
42	Oxides of boron, boric acids
43	Halides and halide oxides of non-metals
44	Sulphides of non-metals
45	Ammonia, anhydrous
46	Sodium hydroxide (caustic soda), Potassium hydroxide (caustic
SI No.	**Description**
47 48	Hydroxide and peroxide of magnesium. Aluminium hydroxide
49	Chromium oxides and hydroxides.
50	anganese oxides.
51	Iron oxides and hydroxides
52	Cobalt oxides and hydroxides
53	Titanium oxides.
54	Hydrazine & hydroxylamine and their inorganic salts.
55	Fluorides, fluorosilicates etc.
56	Chlorides, chloride oxides
57	Chlorates and perchlorates, Bromates etc.
58	Sulphides, Poly sulphides.
59	Dithionites and sulphoxylates.
60	Sulphites, thiosulphates
61	Copper sulphate
62	Nitrites, nitrates
63	Phosphinates, phosphonates etc.
64	Carbonates, peroxo carbonates.
65	Cyanides, cyanide oxides.

66	Fulminates, cyanates and thiocyanates.
67	Borates, peroxoborates
68	Sodium dischromate.
69	Potassium dischromate.
70	Radioactive chemical elements.
71	Isotopes and compounds.
SI No.	**Description**
72 73	Compounds, inorganic or organic of rare earth metals. Phosphides,whether or not chemically
74	Calcium carbides.
75	Ethylene, Propylene.
76	Cyclic Hydrocarbons.
77	Halogenated derivatives of Hydrocarbons.
78	Sulphonated, nitrated ornitrosated derivatives of hydrocarbons.
79	Methanol
80	Di-Ethylene Glycol, Mono-Ethylene Glycol
81	Cyclic alcohols
82	Halogenated, sulp-honated derivatives of products.
83	Ethers, ether-alcohols, ether-phenols etc.
84	Expoxides, epoxyalcohols, epoxyethers.
85	Ethylene Oxide
86	Acetals and hemiacetals.
87	Aldehydes whether or not with other oxygen function.
88	Halogenated, sulphonated, nitrated derivatives of phenols alcohols.
89	Saturated acyclic monocarboxylic acids.
90	Unsaturated acyclic monocarboxylic acids.
91	Polycarboxylic acids.
92	Carboxylic acids.
93	Phosphoric ester and their salts.
94	Esters of other inorganic acids.
95	Amine-function compounds.
96	Oxygen - function amino-compounds.
SI No.	**Description**
97 98	Quaternary ammonium salts and hydroxides. Carboxyamide-function
99	Carboxyamide-function compounds including saccharin and its salts.

100	Nitrile-function compounds.
101	Diazo- Azo- or azoxy-compounds.
102	Organic derivatives of hydrazine or of hydroxylamine.
103	Organo-sulphur compounds.
104	Ethylene Diamine Tetra Acetic Acid.
105	Heterocyclic compounds with oxygen heteroatom (s) only.
106	Heterocyclic compounds with nitrogen heteroatom (s) only.
107	Nucleic acids and their salts.
108	Sulphonamides.
109	Glycosides, natural or reproduced by synthesis and their salts.
110	Vegetable alkaloids, natural or reproduced by synthesis and their
111	Tanning extracts of vegetable origin.
112	Synthetic organic tanning substances.
113	Colouring matter of vegetable or animal origin.
114	Synthetic organic colouring matter.
115	Colour cakes.
116	Glass frit and other glass.
117	Other
118	Printed driers.
119	Printing ink whether concentrated or solid.
120	Casein, Caseinates.
121	Enzymes, Prepared enzymes.
SI No.	**Description**
122 123	Artificial graphite. Activated carbon.
124	Residual lyes from rnfg. of wood pulp.
125	Rosin and resin acids and derivatives.
126	Wood tar, wood tar oils.
127	Finishing agents, fixing of dye-stuffs.
]28	Prepared rubber accelerators.
129	Reducers and blanket wash/roller wash.
130	Reaction initiators, reaction accelerators.
131	Mixed alkylbenzenes.
132	Chemical elements doped.
133	Industrial monocarboxylic fatty acids.
134	Retarders.
135	LLDPE/LDPE

136	HOPE
137	Polymers of propylene.
138	PVC
139	Acrylic polymers.
140	Polyacetals.
141	Polythene chips
142	Polyamides.
143	Amino-resins, polyphenylene oxide.
144	Silicons.
145	Petroleum resins.
146	Cellulose and its chemical derivatives.
SI No.	**Description**
147	Natural polymers.
148	Ion- ex changers based on polymers.
149	Self-adhesive plates, sheets, film, strip of plastics.
150	Flexible plain films.
151	Articles for conveyance or packing of goods of plastics.
152	Natural rubber, balata, gutta percha.
153	Synthetic rubber and factice derived from oils.
154	Reclaimed rubber.
155	Compounded rubber, unvulcanised.
156	Mechanical wood pulp, chemical wood pulp, semi-chemical wood
357	Cartons, Boxes.
158	Paper printed labels, paperboard printed labels.
159	Paper self-adhesive tape.
160	Partially oriented yam, polyester texturised yarn.
161	Polyester Staple Fibre & Polyester Staple Fibre Fill.
162	Polyester Staple Fibre waste.
163	Sacks and bags, of a kind used for packing of goods.
164	Carboys, bottles, jars, phials of glass.
165	Stoppers, caps and lids.

Schedule VII

List of goods taxable @ 5%[1]

List of I.T Products

SI No.	Description
1	Word processing machines, Electronic typewriters
2	Microphones, multimedia speakers, headphones etc.
3	Telephone answering machines, Cell phone
4	Prepared unrecorded media for sound recording
5	Deleted.
6	IT software or any media.
7	Transmission apparatus other than apparatus for radio or T.V
8	Radio communication receivers, Radio Pagers
	i) DVD (Digital Versatile Disc) & CD (Compact Disc).
9	Aerials, antennas and parts
10	LCD Panels, LED panels and parts.
11	Electrical capacitors, fixed, variable and parts
12	Electronic calculators
13	Electrical resistors
14	Printed Circuits
15	Switches, Connectors, Relays for up to 5 amps
16	D ATA/Graphic Display tubes, other than Picture tubes and parts
17	Diodes, transistors & similar semi-conductor devices

1 Inserted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007) and also enhanced rate of tax w.e.f. 04-05-2011.

SI No.	Description
18 19	Electronic Integrated Circuits and Micro- assemblies Signal Generators and parts
20	Optical fibre cables
21	Optical fibre and optical fibre bundles, cables
22	Liquid Crystal devices, flat panel display devices and parts
23	Computer systems and peripherals, Electronic diaries
24	Cathode ray oscilloscopes, Spectrum analysers, Signal analysers.
25	Parts and Accessories of HSN 84.69, 84.70 & 84.71
26	D C Micromotors, S tts.

27	Parts of HSN85.01
28	Uninterrupted power supply
29	Permanent magnets and articles
30	Electrical apparatus for line telephony or line telegraphy.

Schedule VIII [1]

List of goods taxable @ 5%

No.	Description of goods	Rate of Tax
1	*Raw Jute*	*5%*
2	*Raw Hides and skins*	*5%*
3	*Bamboo converted to sticks for manufacture of Agarbathi (Exempted)* [2]	
4	*Raw rubber, latex, Dry ribbed Sheet of all RMA Grades, tree lace, earth scrap, ammoniated latex, prescribed latex, latex concentrate, centrifugal latex, dry crepe rubber, dry rubber, block rubber crumb, skimmed rubber and all other qualities and grades of latex.*	*5%*

1 Inserted vide Notification dated 09-10-2007 (w. e. f. 17-07-2007) and also enhanced rate of tax w.e.f. 07-09-2011.

2 The payment of VAT on the sale of the item at Sl. No.3 has bee exempted w.e.f. 24-01-2009 vide Notification No. F. 1-4 (1)/TAX/2005 dated 24-01-2009.

THE TRIPURA VALUE ADDED TAX RULES, 2005

(As Amended up to 7th September, 2011)

GOVERNMENT OF TRIPURA

FINANCE DEPARTMENT

NO.F.1-1(43)-TAX/2005

Dated, Agartala the 27th day of April,2005 NOTIFICATION

In exercise of the powers conferred by section 87 of the Tripura Value Added Tax ACT, 2004(Tripura Act No. 1 of 2005), the Government hereby makes the following Rules namely:

1. Short title and commencement :

(1)These Rules may be called the Tripura Value Added Tax Rules, 2005.

(2)They shall come into force with immediate effect.

2. Definitions : In these Rules, unless there is anything repugnant in the subject or context:-

(i) "Act" means the Tripura Value Added Tax Act, 2004.

(ii) "Agent" means a person authorized, in writing by a dealer to appear or act on his behalf before the Inspector, Superintendent, Assistant Commissioner, Deputy Commissioner, Joint Commissioner, Addl. Commissioner, Commissioner or the Tripura Value Added Tax Tribunal as the case may be.

(a) a relative of the dealer, or

(b) a person regularly appointed by the dealer, or

(c) any person entitled to plead in any Court of Law under the Advocates Act,1961.

(d) a person who has been enrolled as a member of the Institute of Chartered Accountants of India, or a Cost Accountant within the meaning of the Cost and Works Accountant Act, 1959.

(iii) "Additional Commissioner" means an Additional Commissioner of Taxes referred to in Rule 8 and any person appointed as such by the State Government under section 18.

(iv) "Joint Commissioner" means a Joint Commissioner of Taxes referred to in Rule 8 and any person appointed as such by the State Government under section 18.

(v) "Deputy Commissioner" means a Deputy Commissioner of Taxes referred to in rule 8 and any person appointed as such by the State Govt under section 18.

(vi) „„Assistant Commissioner" means an Assistant Commissioner of Taxes referred to under Rule 8 or any person appointed as such by the State Government under Section 18.

(vii)"Superintendent of Taxes" means (in respect of dealer a Superintendent of Taxes referred to in Rule 8 or) any person appointed as such by the State Government under section 18 and within whose jurisdiction the dealer"s place of business is situated or if the dealer has more than one such place, the Superintendent within whose jurisdiction the general branch or Head office in Tripura of such business is situated, or if the dealer has no place of business within the State of Tripura, the Superintendent who has been so notified by the Commissioner under Rule. 8.

(viii)"Inspector" means the Inspector of Taxes referred to in Rule 8 or any person appointed as such by the State Government under section 18.

(ix) "Officer" means an officer mentioned in Rule 8.

(x) "Form" means a form prescribed in the schedule appended to the rules or a translation thereof in any language recognized by the Constitution of India published under the authority of the Governor.

(xi) "Government Treasury" means in respect of a dealer, the treasury or Sub-treasury or head office, main office, branch or branches of any bank in Tripura as may be authorized by the State Government of the area where the dealer has a place of business or, if he has more than one such place where his chief branch or Head office in Tripura is situated.

(xii)"Place of business" means any place where a dealer *sells and purchases*1 any goods or keeps accounts of *sales and purchases*2 (and includes warehouse and factory).

(xiii)"Return period" means the period for which the returns are to be furnished by a dealer.

(xiv)"Rule" means a rule made under Tripura Value Added Tax Rules, 2005.

(xv)"Section" means a section of the Act.

(xvi)"Warehouse" means any enclosure, building or vessel in which the dealer keeps his stock of taxable goods for sale *sale and purchase*3

Provided any expression used in these rules, which is not defined, but defined in the Act shall have the same meaning as in the Act.

1, 2, 3 Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

3. (a) (i) Every dealer shall be required to pay tax under Tripura Value Added Tax Act on the *sale and purchase*[1] value of taxable goods at every stage of *sale and purchase*[2] of those goods till the *sale and purchase*[3] to consumer, at the rate specified in the schedule of the Tripura Value Added Tax Act, 2004 other than the dealers whose taxable turnovers during a period of 12 months immediately preceding the commencement of the Act do not exceed Rs.3.00 lacs.

Provided no deduction would be allowed for expenses in arriving at the *sale and purchase*[4] price (base price) upon which Tripura Value Added Tax is calculated. However, to compute the tax base the price would be exclusive of Tripura Value Added Tax, provided expenditure in relation to *sale and purchase*[5] such as freight, insurance etc. incurred by the selling dealer shall be included in arriving at the taxable *sale and purchase*[6] price. On the other hand, where seller has merely incurred expenditure as an agent on behalf of his purchaser who subsequently re-imburse him, these reimbursement are not deductable. The treatment of delivery charges will depend on the time at which titles to the goods passes. Delivery charge will be included in the taxable *sale and purchase*[7] value wherein it is charged before passing the title of the goods to the purchaser.

(ii) Every dealer other than the dealer under sub-section (2) and (3) of section 4 of the Act to whom sub-section (1) of section 3 of the Act does not apply shall be liable to pay tax under this Act in respect of *sales or supplies or purchases*[8] of goods effected by him in Tripura w.e.f the date on which his turnover in a year first exceeds the limit specified in Subsection (I) of Section 3 but for the purpose of assessment of the tax for that year, his entire turnover shall be taken into consideration.

(b) Under this Act tax would be charged on all transactions of sales which include transfer of property in goods involved in execution of works contract and transfer of right to use any goods. However, in case of zero rated goods such as exports, the tax on inputs is refundable.

Provided that input tax credit shall be allowed by the concerned assessing authority only. In determining the turnover for transfer of goods involved in

1- 7 Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011). 8 Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

the execution of works contract, the amounts specified below shall be excluded,

(c) The amounts representing the purchase price of such goods involved in the execution of such works contract, as are exempt from tax under section 5 of the Act.

(d) The amounts representing the value of such goods, involved in the execution of such works contract as were supplied to the contractor by the contractee himself, provided the property in such goods remains under the terms of the contract throughout with the contractee and the contractor is bound to

return the unused goods to the contractee. Provided no value of such goods is realised or realiseable in any way by the contractee from the contractor.

Explanation :- For the purpose of this rule, „Contractual transfer price of goods‟ means the amounts which have been received or receivable by a dealer for transfer of property in goods.

4. Section 10 of the Tripura Value Added Tax Act provides inputs tax credit. Taxes paid on inputs used for producing taxable goods or purchases are deductible from the tax payable on the taxable sales whether the inputs or purchases are used only partly for production or sale of taxable goods, credit would be given for a fraction of input tax equal to the proportion of the taxable sales to total sales. Provided credit for input tax may be enjoyed under the following circumstances:-

(1) Purchasers and sellers shall be registered under the Tripura Value Added Tax Act, 2004;

(2 Tax credit should be provided for production input and goods for sale;

(3) In case of production, tax credit may be allowed for not only raw materials and components, but also for plant, machinery and equipments, provided purchases of such plant, machinery and equipment could be made eligible for input tax credit if these are acquired for use exclusively for taxable production, manufacturing or processing activities. Provided further that no input tax credit will be allowed for office equipment and building materials for use in residential or commercial construction. Though materials for factory construction may be eligible for tax credit. Tax credit will be denied for transportation of equipments and supplies (as transportation services are exempt from the tax).

(4) Manufacturers and producers (including mining companies) are eligible to claim tax credit for the tax paid on virtually all of the materials used in their production or manufacturing processes. This would include raw materials, component, parts, packaging materials, consumables, chemicals, additives, lubricants and explosives but would not include motor fuels (petroleum and diesels but not furnace fuel) and coal and coke.

(5 Goods brought from outside the State shall not be entitled to get input tax credit in respect of tax paid in the other State.

(6) Subject to sub-section (4) of Section 10 an input tax credit allowed under this section can not be claimed by a dealer in a tax period unless the dealer has an original tax invoice for the taxable supply.

Provided that the dealers dealing in items as mentioned in Schedule – VIII shall be eligible for Input Tax Credit subject to the condition that the dealer shall produce original purchase voucher in

form – XLI.[1]

(7) Where a dealer does not have an original *tax invoice / purchase voucher*[2] evidencing the input tax paid, the Commissioner may allow an input tax credit in the tax period in which the credit arises, where the Commissioner is satisfied:-

(a) that the dealer took all reasonable steps to obtain a *tax invoice/ purchase voucher*[3] : and

(b) that the failure to obtain a *tax invoice purchase voucher*[4] was not due to any fault of the dealer, and

(c) that the amount of input tax claimed by the taxable person is correct.

Provided that the dealer shall give affidavit showing the reason of failure to obtain the *tax invoice or purchase voucher*[5] disclose the details particulars of seller. If the Commissioner is satisfied that non-issuance of *tax invoice/ purchase voucher*[6] is intentional and deliberate, the Commissioner may take penal action against the *selling or purchasing dealer*[7] as per provision.

(8) No person shall be entitled for input tax credit on capital goods if such person is the second or subsequent purchaser of capital goods.

(9) No person shall be entitled to input tax credit on the stock of goods remaining unsold at the time of discontinuance or closure of his business.

5. Registered dealers are eligible to claim input tax credit only to the extent the tax was actually paid on the purchase and the payment must be evidenced by a valid tax invoice from the supplier/seller.

When total tax paid on input purchased in any period exceeds the total tax collected on sales, the excess credit is to be carried forward to future periods. But excess

1 Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

2,3,4,5,6,7 Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

Credit related to exporters shall be refunded under tax invoice system,

6. Input Tax credit :-

(1) For the purposes of calculating the net tax payable by a registered person for a tax period, an input tax credit as determined under sub-section (5) of section 10 shall be allowed to the registered person for the tax payable in respect of *purchase of taxable commodities as mentioned in Schedule-VIII and sale*[1] of all taxable commodities other than the commodities mentioned in Schedule II (d) of the Act or any other goods which the State Government may notify from time to time.

(2) For the purpose of calculating the net tax payable by a registered person for his first tax period after becoming registered, an input tax credit as determined under sub-section (5) of section 10 shall be allowed to the registered person for the tax payable in respect of :-

(a) all taxable sale of goods (excluding capital goods) made to the person prior to the person becoming registered, or

(b) Purchase of goods made by the person prior to becoming registered.

Provided that the purchase was for use in the business of the dealer, and the sale or purchase occurred not more than three months prior to becoming liable to pay tax and the goods are in stock at the date of registration.

(c) The particulars of goods in stock purchased not more than three months before the dealer is liable to pay tax shall be in

Form XXXII.

(3) *The tax invoice or purchase voucher*[2] against which tax credit is claimed or the certificate granted by the Commissioner for exemption thereof, as the case may be, shall be furnished by a dealer before the concerned Assessing Authority at the time of hearing for assessment under section 29 or section 30 or section 31 and or auditing authority at the time of auditing under section 28 by such authority, as the case may be.

(4) *Inadmissibility of invoice or purchase voucher*[3] for input tax credit in certain cases :- Any claim by a dealer for input tax credit shall not be admissible if he accepts from any dealer or person invoice or invoices -

(a) which has not been duly obtained from a registered dealer against a bonafide transaction;

1, 2, 3 Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

(b) which has not been issued in accordance with the prescribed format in original giving full particulars therein;

(c) which has been issued by a dealer whose certificate of registration has been cancelled under sub-section (7) of section 19 or suspended under sub-section (8) of section 19 of the Act and the invoice/ invoices have been issued during the period under such suspension or after cancellation.

(d) which does not show the amount of tax charged separately.

(5) Exemption from furnishing *invoices or purchase vouchers*[1] reported loss of *invoices or purchase vouchers*[2] due to thefts, or destruction by fire or by natural calamity;

(i) Where on account of loss of any *invoice or purchase voucher*[3] due to theft or destruction by fire or by natural calamity, a dealer is not in a position to substantiate his claim in terms of clause (vi) of sub-section (6)of section 10, and where he claims an order of the Commissioner to exempt him from furnishing such *invoices or purchase vouchers*[4], such dealer may, ordinarily within three months from the date of theft, fire, natural calamity as the case may be, make an application in writing to the Commissioner requesting him to pass an order in this matter.

(ii) In his application to the Commissioner under clause (i) of this sub-rule the dealer shall furnish, interalia, the following particulars:-

(a) the year comprising period or periods to which the claim relates;

(b) the nature of claim covered by the *invoices or purchase vouchers*[5] specifying the relevant provision of the Act;

(c) name of the selling dealer and his registration certificate under the Act;

(d) amount of the claim for each period under each provision of the Act for which *invoices or purchase vouchers*[6] are claimed to have been lost,

(e) particulars of first information report, if any, lodge with local Police Station or any report of Fire Service Station or any other authority;

(f) extent o r natural calamity or theft on

the basis of certificate from the Authorities concerned;

(g) any other evidence that the dealer wishes to adduce.

1-6 Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

(iii) The Commissioner may, on the application made by a dealer under clause (1) of sub-rule (5) of Rule 6 may cause such enquiries as he considers necessary or call for any evidence from the dealer or any other person or authorities which may be deemed necessary for disposal of such application.

(iv) Where the Commissioner is satisfied that the dealer is not in a position to furnish all or any of the tax *invoices or purchase vouchers*[1] on account of loss of such evidences due to fire or any natural calamity or theft beyond the control of such dealer the Commissioner may, by an order in writing exempts Such dealer from furnishing such tax*invoice or purchase voucher*[2] subject to conditions, if any, as he may specify in the said order.

Provided that the Commissioner may refuse to exempt any dealer from furnishing *invoices or purchase vouchers*[3] where the dealer is found to have not furnished return relating to relevant period of claims under sub-section (1) of section 24.

(6)(i) Tax Invoice as referred to in section 50 shall be in Form XXIX.

(ii) Credit note referred to in section 17(1) shall be in Form XXX.

(iii) Debit note referred to in section 17(2) shall be in Form XXXI.

(iv)*The purchase vouchers referred to in sub-section (2) of Section 50A shall be in Form-XLI.*[4]

(7)Every dealer claiming input tax credit under sub-section (5) of section 10 shall submit along with return a statement of purchase in Form XXXVII and a statement of sales in Form XXXVIII.

(8) (1) A registered dealer eligible to pay a lump sum in lieu of tax by way of composition may opt for such composition and give his option in form XXXIX to the appropriate Superintendent of Taxes within the period specified in section 15.

(2) The lump sum payable by a registered dealer will be fixed at such percentage of his entire taxable turnover of goods as the Government may by order notify for every quarter of the year for which the option has been given. Such lumpsum shall be paid by chalan in

form XVIII within fifteen days, of the expiry of the quarter. A copy of chalan in

1-3 Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011). 4 Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

proof of such payment shall be sent to the appropriate Superintendent of Taxes within seven days of such payment.

7. (1) Every person responsible for making payment to any person (here-in-after in this rule referred to as the contractor) for discharge of any liability on account of valuable consideration payable for the transfer of property in goods (whether in goods or in any other form) in pursuance of the works contract shall at the time of making such payment to the contractor either in cash or in any manner, deduct *VAT at the rate as notified by the Government from time to time*[1] of the gross amount of the bill towards tax payable in respect of all types of works under section 4(3) of the Act on account of such works contract *provided that till the Government notify the rate, the prevailing rate shall continue*[2]

(2) Every person responsible for making payment to any person for discharge of any liability on account of valuable consideration payable for any transfer of the right to use any goods other than the goods in exempted list of the Act for any purpose (whether or not for a specified period) for cash or in any manner, shall at the time of making such payment deduct an amount *at the rate as notified by the Government from time to time*[3] of the payment on account of such transfer of right : *provided that till the Government notify the rate, the prevailing rate shall continue*[4] :

Provided no such deduction shall be made from the bill (s) or invoice (s) of the transferer where the amounts received as penalty for defaults in payment or as damages for any loss or damage caused to the goods by the person to whom such transfer was made, and

(3) The amount deducted under Sub-rules (l) and (2) shall be deposited into the Government Treasury by challan in

Form XVIII by the person making such deduction within 7 day of the month following that in which the deduction is made.

(4) The person making such deduction under sub-rule (l) and (2) shall, at the time of payment or discharge, furnish to the person from whose bill(s) and invoice(s) such deduction is made, a certificate in

Form XI specifying the amount deducted and the rate(s) at which it has been deducted.

(5) A copy of the challan showing the deposit of the amount referred to in sub-rule (3) shall be made over by the person making the deduction to the person

1, 3 Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011). 2, 4 Added vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

from whom the deduction is made within 7(seven) days of such deposit.

(6) The person making such deduction shall furnish to the Superintendent of Taxes, having jurisdiction over the area, a report of such deduction within 15(fifteen) days from the date of deposit of such amount in

Form XI.

(7) The person from whose bill (s) or invoice (s) the deduction was made shall furnish the returns along with the challan to the Superintendent of Taxes having jurisdiction over the area, in accordance with the provisions of the Rules.

(8) All such deductions and deposits into the Government Treasury shall be deemed to be provisional payment of tax which shall be adjusted at the time of assessment under section 29 or 30 or 31 of the Act as the case may be.

(9) Any deduction made in accordance with the provisions of this rule and credited into the Government Treasury shall be treated as a payment of tax on behalf of the person from whose bill(s) or invoice(s) the deduction has been made and credit shall be given to him for the amount so deducted as per deposit challan submitted to the Superintendent it of Taxes along with the returns in the assessment made for the assessment year.

(10)If any person as is referred to in sub-rule (1) and (2) of this Rule fails to make deduction or after deducting, fails to deposit the amount so deducted as required by sub-rule (3) the Superintendent of Taxes may after giving such person opportunity of being heard, by order in writing, direct that such person shall pay, by way of penalty a sum not exceeding one and a half times the amount not so deducted and / or deposited into the Government Treasury.

(11)Without prejudice to the provisions of sub-rule (10), if any such person fails to make the deduction or, after deducting fails to deposit the amount so deducted, he shall be liable to pay simple interest at the rates contained in section 44 of the Act, on the amount so deducted, and / or deposited from the date on which such amount was deductible to the date on which the amount is actually deposited.

(12)Where the amount has not been deposited after deduction, such amount together with interest and penalty, if any, shall be recoverable from the person in default as an arrear of land revenue as per provision of sub-section (6) of section 37 of the Act.

8. (1) There shall be the following authorities to assist the Commissioner :-

(i) Additional Commissioner of Taxes,

(ii) Joint Commissioner of Taxes,

(iii) Deputy Commissioner of Taxes,

(iv) Assisstant Commissioner of Taxes.

(v) Superintendent of Taxes,

(vi) Inspector of Taxes.

(vii)Any other person appointed as such by the State Government.

(2) Subject to the provisions of the Act and the Rules made there under, the Commissioner, may, by notification in the official Gazettee, delegate the powers to be exercised by above classes of officers and shall specify the area of the person in respect of which powers are to be exercised by each of the above class of o

Provided that the power of revision conferred upon the Commissioner under Section 70 of the Act shall not be delegated.

9. TRIBUNAL :

(1) A member of the Tribunal shall be :-

(a)A person who has for a period of 10 years held a Civil Judicial Post or a serving member of the Tripura Judicial Service (not below Grade 1) who has served as an Addll. District Judge or a District Judge for at least one year.

(b) An officer of the Finance Department not below the rank of Secretary to the Government of Tripura.

(c) A person who has for at least 7 years been practicing as a Chartered Accountant under the Chartered Accountant Act, 1949, or as a Registered Accountant under any Law formerly in force or who is or has been a member of the Indian Audit & Accounts service or Audit and Accounts Service of any State.

(d) A person who is or has been a member of the Indian Administrative Service and has held a post, not below the rank of Secretary under the Government of Tripura or any other State Government,

(2) The members of the Tribunal shall ordinarily hold office for a period of three years from the date of their appointment, and the terms and conditions of their service shall be such as may be determined by the State Government from time to time.

Provided that the State Government may from time to time renew the period of appointment of any of the members for such period as it may think fit.

10.REGISTRATION OF DEALER :

An application for registration under section 19 shall be in Form I and it shall be addressed to the Superintendent of Taxes.

(1) An application for registration shall be signed and verified in the case of:-

(i) individual, by the proprietor of the business.

(ii) an association of persons, by an adult member of the association.

(iii) a firm, by the managing partner or an adult member of the firm.

(iv) a Hindu undivided or joint family, by the Manager or Karta or any adult member of the family.

(v)a company, by the Managing Director or the Secretary or Manager or the Principal or Chief Executive Officer of the Company in India.

(vi) any Government Department, by the head of the Office.

(2) The person making an application for registration shall specify the capacity in which the application is made, signed and verified.

Provided that for the purpose of making an application, a Warehouse where no accounts of sales are kept shall not be deemed to be a place of business.

11. In the application form referred to in Rule 10, a dealer shall state interalia -

(i) the nature of the business in broad but sufficiently clearterms and mention whether he manufactures, processes, imports, wholesells, distributes or

retails taxable goods or if he carries out more than one of these functions, he shall state precisely the combination of the functions carried out;

(ii) the nature of the business namely whether it relates to importing from outside Tripura but within India or importing from outside of India, manufacturing, wholesale distribution, retail sale, supply of food or drink, transfer of property in taxable goods in execution of works contract, transfer of right to use any taxable goods;

(iii) the class or classes of taxable goods that a dealer purchases or intends to purchase for resale by him in Tripura;

(iv)the class or classes of goods, that a dealer purchases or intends to purchase for use by him directly in the manufacture of taxable goods, including containers or packing materials, in Tripura for sale by him in Tripura;

(v) status of occupancy of the applicant in relation to the place of business namely, whether the place of business is owned, rented, leased or provided free of rent by the owner or lessee;

Form I shall be accompanied by a declaration affixing one copy of passport size photograph of the proprietor or partner or the Karta of a Hindu Undivided family as the case may be duly attested by the witness attesting the signature of the proprietor or the partner or the Karta in the space provided in Form I, and the said declaration shall be duly signed by the person who has signed the application in Form I.

Form I shall be accompanied by a declaration affixing one copy of passport size photograph, of managing director, director or principal of a company, or in case of Govt. of Head of Department or, in the case of any other association of persons, of the President, Secretary, or the Principal Officer of such association, and the said declaration shall be duly signed by the person who has signed the application in Form I.

(viii) whether he imports any taxable goods from outside the state but within the territory of India or from outside the territory or from both sources;

(ix) whether he purchases any taxable goods from places within Tripura; (x) the language in which he keeps his accounts;

(xi) where the applicant is not a company incorporated under the Companies Act, 1956, or under any other law, the name and addresses of the proprietor of the business or the names and addresses of the partners of the firm or the names and addresses of the persons having any interest in the business (as in the case of a Hindu Undivided family business), together with age, father"s name and permanent home address of each such proprietor, partner or other persons;

(xii) particulars of every business, if any, in Tripura or elsewhere in India outside Tripura in which the proprietor, the partners or other persons, as the case may be, as mentioned in clause (v), has or have any interest;

(xiii) particulars of any registration certificate issued by the Registrar of Companies, Shillong or by any other registering authority in India in respect of such business;

(xiv) taxable turnover of sales, taxable turnover of purchases of goods or contractual transfer price of goods involved in execution of works contract, for the preceding year, if any and for the current year up to a date not earlier than thirty days from the date of such application;

(xv) particulars of the certificate issued by the municipality or other authority if any, in respect of business and the date of issue and last renewal thereof

(xvi) particulars of Income Tax Permanent Account Number (PAN) or the evidence that it has been applied for.

12. CERTIFICATE OF REGISTRATION :

Form II and shall specify the following, amongst other particulars, namely :-

(a) the location of the business and / or any branch of the business; and

(b) the nature of the business.

(c) the class or classes of taxable goods that a dealer purchases or intends to purchase for resale by him in Tripura.

(d) the class or classes of goods, that a dealer purchases or intends to purchase for use by him directly in the manufacture of taxable goods, including containers or other packing materials in Tripura for sale by him in Tripura.

(e) the date w.e.f which the certificate of registration is granted.

(2) (i) Each certificate shall bear a number and distinctive registration mark. The distinctive registration mark to be entered on a certificate shall be such as may be assigned by the Commissioner for each local area.

(ii) a certificate shall be issued for each place of business and it shall be kept at the place of business to which it relates.

Form -I affixing photograph referred to sub-rule (vi) & (vii) of Rule 11, with the copy of certificate of registration for official record.

(4) The security or additional security to be furnished by the registered dealer under section 20 or by registered Transporter under section 22 shall be determined by the Commissioner on the basis of nature of business, capital investment & taxable turnover etc. and shall be furnished either -

(i) by challan in Form XVIII in favour of the concerned Superintendent of Taxes or

(ii) by depositing the amount fixed by the Commissioner as security in a Nationalised Bank or

(iii) by furnishing with the said officer a guarantee from a Nationalised Bank agreeing to pay the State Government on demand the amount of security fixed by the Commissioner or

(iv) by furnishing National savings Certificate or Kishan Vikash Patra.

The Security furnished may, in the event of default of payment of any tax, penalty or other dues, be adjusted towards such tax, penalty or other dues.

(5) Any registered dealer may obtain on payment of the fee referred to in rule 59, a duplicate copy of any certificate which has been issued to him and which may have been lost, destroyed or defaced.

(6) When a registered dealer applies for cancellation or amendment of his certificate of registration, he shall submit the original certificate along with his application to the Superintendent of Taxes.

(7) When a registered dealer furnishes any information as required by section 19, he shall send, along with his application, the certificate of registration to the Superintendent for amendment, cancellation or replacement as the case may be.

(8) Register of Certificate of Registration issued to the dealer shall be maintained by the Superintendent of Taxes in

Form-III.

13.(1) Every registered dealer shall keep and display the registration certificate at the place of business and the place of branch business to which it is issued.

(2) If any registered dealer fails to comply with the provision of sub-rule (1), he shall be punishable with a penalty not exceeding rupees one hundred for each day of defaults.

14. Treatment and replacement of registration certificate issued earlier under the Tripura Sales Tax Act, 1976 *or The Tripura Purchase Tax Act, 1990.*[1]

(1)For the purpose of issue of a fresh certificate of registration, the concerned Superintendent of Taxes shall, on receipt of application for registration in

Form -I from a person deemed to be registered under section 19 of the Tripura Value Added Tax Act, issue a fresh certificate, in replacement of such certificate of registration under the Tripura Sales Tax Act, 1976. Subject to issue of such certificate of registration, such person continues to be liable under the Tripura Value Added Tax Act, 2004. Such certificate shall be issued ordinarily within thirty days from the date of receipt of such application except in a case covered by sub-rule (2).

(2) If any registered dealer under the Tripura Sales Tax Act *or The Tripura Purchase Tax Act, 1990*[2] deemed to be registered under sub-rule (1) has undergone any change, such dealer shall furnish the particulars in the application in

Form -I to the Superintendent of Taxes together with all the certificates of registration in replacement of which a fresh certificate of registration is required to be issued.

1, 2 Added vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

(3) If the Superintendent of Taxes is satisfied that the contents of application made under sub-rule (2) are correct, he shall issue a certificate of registration to such dealer ordinarily within thirty days from the date of receipt of such application.

(4) Cancellation of registration, suspension of registration:-

(a) When the Superintendent of Taxes is satisfied that the taxable turnover of sales of any dealer registered under section 19, for three consecutive years, fails to exceed the taxable limit, he shall cancel the registration of the dealer under sub-section (11) of Section 19.

Provided that where the Superintendent of Taxes does not cancel the „ certificate of registration on the application of a dealer on or before the last date of the period two years immediately following the three consecutive years during which his taxable turnover of sales failed to exceed the taxable limit, such certificate shall stand cancelled with effect from the first day of the year immediately following the period of two years referred to above.

Provided further that the provisions of clause (a) of this sub-rule shall not be applicable in case of dealers dealing in the items under schedule-VIII.[1]

(b) If the Superintendent of Taxes is satisfied that the dealer is not liable to pay tax under section 3 he shall, on application made by such dealer under sub-rule (1), cancel the registration with effect from the first day of the year following the year referred to in that sub-rule.

Provided that where the Superintendent of Taxes does not cancel the certificate of registration on or before the last day of the year during which the application for cancellation of the certificate is made, such certificate shall stand cancelled with effect from the first day of the following year.

(c) (i) Where a dealer has failed to pay tax, penalty or interest under the Act or has failed to furnish return referred to in sub-section (1)of section 24, the concerned Superintendent of Taxes shall be competent to suspend certificate of registration of such dealer under sub-section (8) of section 19.

1. Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

(ii) The Superintendent of Taxes before suspending a dealer‟s certificate of registration shall issue a notice on any date after the expiry of due date of payment of tax, penalty or interest or furnishing of return, referred to in sub-clause (1) giving such dealer an opportunity of being heard.

(iii) If the concerned Superintendent of Taxes is satisfied that the default in making payment or furnishing return was made by the dealer without any reasonable cause, such authority shall

suspend the certificate of registration of such dealer with immediate effect.

(d) Where the certificate of registration of a dealer is suspended under sub-section (8) of section 19 for failure to pay tax, penalty or interest under the Act, the concerned Superintendent of Taxes shall, on an application made by the dealer along with the evidence of payment of such tax, penalty or interest, or furnishing of such return or returns as the case may be, restore such certificate of registration in accordance with the provision of sub-section (9) of that section.

(e) (i) Where a dealer has failed to pay tax, penalty or interest under the Act, or has failed to furnish return, the concerned Superintendent of Taxes shall be competent to cancel registration of such dealer under sub-section (6) of section 19.

(ii) Where the certificate of registration of a dealer is suspended under sub-section (8) of section 19 for failure to pay tax, penalty or interest under the Act, and continues to be so suspended even after ninety days from the date of such suspension, the concerned Superintendent of Taxes may cancel such certificate of registration after giving the dealer an opportunity of being heard.

15. Display of sign board :-

(i) Every dealer registered under this Act shall display a sign board at a conspicuous place at his place of business showing his trade name and address of place of business including premises number, floor, room No., etc., if any;

(ii) The sign board shall also show the number of certificate of registration granted under the Act;

16. Information in respect of changes requiring amendment of certificates of registration :-

(1) When any registered dealer furnishes any information in accordance with subsection (5) of section 19 of the Act to the Superintendent of Taxes within fourteen days of the occurrence of the event along with the certificate of registration for amendment or cancellation thereof as the case may be and the concerned Superintendent of Taxes shall amend the certificate accordingly after making such inquiry as he deems fit.

(2) Every registered dealer, shall inform the following information to the concerned Superintendent of Taxes in respect of any change of his business;-

(a) Information regarding appointment of a new manager or opening a new warehouse of the business.

(b) Intention of purchasing any class or classes of goods which are not covered by the existing certificate of registration.

(c) Information in respect of intention to sale or dispose any business by the selling dealer shall be intimated to the concerned Superintendent of Taxes with following particulars :-

(i) Name and address of purchaser;

(ii) Date of sale or disposal;

(iii) No. of certificate of registration of the purchaser;

(iv) Whether purchaser has made application to the Superintendent of Taxes for amendment of the certificate of registration;

(v) An amount of tax, penalty and interest remaining unpaid by the dealer selling the business as on the date of sale or disposal of such business;

(d) Information to be furnished with respect to discontinuation of his business :-

(i) where a dealer registered under the Act discontinue his business, he shall make an application within fourteen days of such discontinuation together with certificate of registration for the cancellation thereof to the concerned Superintendent of Taxes.

(ii) If the concerned Superintendent of Taxes, after making such enquiry, as he deems fit, is satisfied that the business has been discontinued, he shall, by an order in writing cancel the certificate of registration.

(e) Information in respect to change of name and nature of business and constitution of board of directors of company. If a registered dealer intends to change the name and nature of the business, he shall apply to the concerned Superintendent of Taxes with certificate of registration and adduce such evidence as may be necessary. The Superintendent of Taxes after making enquiry as he deems fit, is satisfied that the contents of the application are in order, he shall, by an order in writing, amend the certificate of registration of the dealer.

Where a dealer being a Company, effects any change in the Constitution of the Board of Directors, such dealer shall, within fourteen days from the date of the resolution adopted in the meeting of the company, inform the concerned Superintendent of Taxes of the names of the directors in the reconstituted board of directors and furnish declaration affixing one copy of pass port size photograph of such Director or Principal Officer.

(f) Information in respect to death of any dealer by his legal representative-

In the event of death of a dealer, being a proprietor or partner of a firm, his legal representative shall, within fourteen days from the date of such death, inform in writing the concerned Superintendent of Taxes of the date of such death and produce before such authority, evidence as may be considered necessary.

(g) Declaration in respect of manager or other officers of a registered dealer-

Every dealer registered under the Act shall within fourteen days from the date of registration, furnish to the concerned Superintendent of Taxes a declaration in respect of the manager, officers or authorised person in

Form XL and shall send a revised declaration within 14 days from the date of change of such manager or officers.

(3) Submission of statements, accounts and declaration under sub-section (1) of section 59 :-

(1) Every registered dealer shall, within sixty days from the closing of the accounting year, submit before the concerned Superintendent of Taxes a yearly statement showing the details of closing stock at the end of such accounting year in the manner given below :-

(a)A registered dealer who is a manufacturer shall furnish closing stock, statement showing the following information :-

(i) quantity and value of finished goods,

(ii) quantity and value of semi-finished goods,

(iii) quantity and value of raw materials,

(iv) quantity and value of packing materials.

(b) A registered dealer other than a manufacturer shall submit the closing stock showing the following particulars :-

(v) quantity and value of goods,

(vi) quantity and value of packing materials.

(4) Every registered dealer shall, within sixty days from the closing of the accounting year, submit before the Superintendent of Taxes an annual statement *of purchase in Form XLII.*[1] (Deleted)[2]

(4A) Every registered dealer dealing in the items under 'Schedule –VIII' shall, within sixty days from the closing of the accounting year, submit before the Superintendent of Taxes, an annual statement of sales in Form – XLIII.[3]

(5) Every registered dealer who is entitled to claim refund under section 43 shall, within twenty one days from the end of each return period, submit a statement showing details of refund claimed in respect of each export sale effected during such period.

(6) Every registered dealer, who transfers goods to a branch office, head office, agent or any other person, outside Tripura otherwise than by way of sale shall, within thirty days from the end of each returned period submit a statement showing the quantity and value of goods so transferred during such period and if such goods are transferred at the cost price then corresponding sale price in local market of such dealer shall also be declared.

(7) Every registered dealer shall, along with periodical return submit a detailed statement of purchase in Form XXXVII & sales in Form No. XXXVIU.

17. REGISTRATION OF TRANSPORTERS CARRIERS OR TRANSPORTING AGENT :-

(1) Every transporter, carrier or transporting agent operating transport business in Tripura relating to taxable goods shall, apply to the Superintendent of Taxes for registration under section 22 of the Tripura Value Added Tax Act, 2004.

form IV.

1, 3 Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

2 Deleted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

(2) An application for registration shall bo signed and verified in the case of

(a) individual, by the Proprietor of the business;

(b) a firm, by the Managing Partner or an adult member of the firm;

(c) an association of persons, an adult member of the association;

(d) a Hindu undivided or joint family, by the Manager, Karta or any adult member of the family;

(e) a company, by the managing Director or Director of the Company in India;

(f) any Government Department, by the Head of the office.

(g) any Government undertaking, Head of Office of such undertaking;

(3) Application for registration of transporter, carrier, transporting agent under sub-rule (1) of this Rule shall state interalia :-

(i) Name of the applicant;

(ii) Status of the applicant (Proprietor, Partner, Director etc) ;

(iii) Name of the transporter, carrier or transporting agent;

(iv) Address of head office with telephone / E-Mail / FaxNo., if any;

(v) Name and address of proprietor, partner, Director etc.

(vi) Address of all branch offices;

(vii)Address of all godowns;

(viii)Particulars of trucks / lorries in the name of the transport company itself and in the name of its partners.

(ix) Particulars of immovable properties including landed property of proprietor / partners;

(x) Bank accounts of transporter, proprietor & partners and nature of account.

(4) Registration Certificate shall be in Form V.

(5) Register of certificates of registration issued to transporters shall be maintained

Form-VI.

(6) If a Transporter ,carrier or a transposing agent carries or transports any taxable goods in contravention of the provisions of the Act or the Rules, his registration shall be liable to be cancelled or suspended for such period as may be determined by the Commissioner of Taxes after giving him a reasonable opportunity of being heard.

(7) Every transporter ,carrier or transporting agent operating its transport business in Tripura shall maintain in a Register in Form-VII a true and correct account of every consignment of goods transported into Tripura and in Form-VIII of goods transported outside Tripura through it. Every transporter shall furnish quarterly statement in Form-IX showing a true and correct account of undelivered taxable goods lying in its custody as on the last day of the related quarter (financial year to be followed) which were transported into Tripura through it, till that day so as to reach the Superintendent of Taxes within thirty days from the expiry of each quarter.

Provided that the Superintendent of Taxes may by order in writing direct any transporter to furnish the statement in

Form-IX before expiry of any quarter within such date as may be specified in the order and may like wise at any time modify or annul such order.

(8) No taxable goods shall be delivered by the transporter, carrier or transporting agent unless the requirements laid down in Rule 48 and 51 have been complied with.

(9) No delivery of taxable goods shall be given by the transporter without obtaining a copy of permit in

Form-XXIV signed by the Superintendent of Taxes/ Inspector of Taxes.

(10)All accounts, registers and other documents related to the transport business in transportation of taxable goods into Tripura and outside Tripura and delivery thereof in possession of a transporter and its office or go-downs and vehicles shall, at all times, be open for inspection by the Commissioner or any other officer. If the inspection remains incomplete, the Commissioner or any other officer may lock and seal that premises including office, go-down etc. where accounts, records, documents and taxable goods are kept,

(11)If the Commissioner has reason to suspect that any transporter is carrying on transport business in contravention of the provisions of the Act and Rules he may conduct physical verification of stock of taxable goods available in its recorded office, go-downs, vehicles etc.

18. RETURNS :

(I) Every registered dealer shall furnish return of turnover of taxable goods under section 24 of the Tripura Value Added Tax Act, 2004 to the Superintendent of Taxes in the following forms :

(a)In Form-X by the dealers other than dealers as mentioned in (b) and (c) below.

(b)In Form-XA by the Composite dealers.

(c)In Form-XB by the dealers dealing in items under Schedule –VIII.

Explanation :

Dealers dealing in items under Schedule – VIII and also in other items, shall furnish return both in

Form X & XB as applicable.[1]

(II) the notice referred to in sub-section (2) of Section 24 of the Act shall be in

Form -XII.

(III)the return shall be furnished quarterly so as to reach the Superintendent of Taxes within one month from the expiry of each quarter,

Provided that the Commissioner or any other officer not below the rank of Superintendent of Taxes may by an order in writing, direct any dealer to submit returns for period less than a quarter or a month within such date as may be specified in the order and may likewise at any time modified or annul such order and the reason of directing any dealer to submit such returns should be recorded.

(IV)Every dealer who is registered under the Act or to whom : -

(a) a notice has been served to furnish return under sub-section (2) of section 24 shall, maintain in a register a true and upto date account of sales and purchases of taxable goods made by him.

(b) for the purpose of furnishing return and making payment of tax as required by section 24 and rules made thereunder, the accounts of sales & purchases maintained in the register, referred to in clause (a) shall be totalled by the dealer at the end of each month and shall be in agreement with the total amount of sales of goods and purchases of goods according to his accounts and the books of accounts that he maintains in terms of section 48 and rules made there under.

(c) every dealer shall maintain the copies of permits documents, vouchers, bills, or cash memos, *purchase vouchers*[2] counter foils of all related CST Forms as may be required in support of any entry in his accounts, books of accounts or sales register and purchase register that he is

1 Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011). 2 Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

required to maintain by or under section 48.

(d) every dealer who is registered under the Act or to whom a notice has been served to furnish return under sub-section (2) of section 24 shall also maintain a VAT account register for the purpose of sub-section (7) of section 10 of this Act.

(V)All returns required to be furnished shall be signed and verified as in the case of an application for registration under Rule 10.

(VI)Every registered dealer, who transfers goods to a branch office, head office, agent or any other person, outside Tripura otherwise than by way of sale shall, within thirty days from the end of each return period submit a statement showing the quantity and value of goods so transferred during such period and if such goods are transferred at the cost price then corresponding sale price in local market of such dealer shall also be declared.

(VII)Every registered dealer shall, along with periodical return submit a commodity wise statement of purchase & sale in Form No. XXXVII & XXXVIII.

19. Deduction of sale price of goods returned or rejected for computing gross turnover of sales for subsequen

Wherein, any goods are returned by a customer to a registered dealer within three months from the date of purchase, during or following the period in which such goods were sold, such registered dealer may, while furnishing return under Rule 18 deduct the sale price of goods in respect of which due tax was paid by the dealer during the earlier period from his gross turnover of sales of goods.

19A. *Deduction of purchase price of goods returned or rejected from computing gross turnover of purchases for subsequent return period in respect of items under schedule – VIII :-*

Wherein, any goods are returned by a dealer to a seller within three months from the date of purchase, during or following the periods in which such goods were purchased, such registered dealer may, while furnishing return under Rule-18, deduct the purchase price of goods in respect of which due tax was paid by the dealer during the earlier period from his gross turnover of purchases of goods.[1]

20. Manner and time of payment of tax before furnishing returns : -

Every dealer who is required to furnish return quarterly or monthly according to

1 Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

Rule 18, shall pay into the appropriate Government Treasury or authorized bank of the area where the dealer has a place of business, under the appropriate challan the amount of tax payable according to his accounts for each quarter or month within thirty days from the expiry of the each quarter or month.

21. (1) Where it appears necessary to the Superintendent of Taxes to make an assessment under section 31 in respect of a dealer for a year or part of a year, comprising period or periods, such Superintendent of Taxes shall serve a notice under sub-section (1) of section 31 upon a dealer directing him to appear before him in person or through his authorized agent on the date and at the time specified in such notice in compliance of the requirement of sub-rule (5) and sub-rule (6) for the purpose of assessment of tax in respect of the aforesaid period or periods and imposition of penalty under sub-section (3) of section 25.

Form-XIII and Form-XIV.

(4) In the notice referred to in sub-rule (3), the date of hearing shall be fixed ordinarily not before fifteen days from the issue of such notice.

Form XXXVI.

(6) Demand notice for the amount of tax and penalty due from dealers:

(a) After an order of assessment is passed by the concerned Superintendent of Taxes under section 30 or 31 or 32 in respect of a dealer, such authority shall serve a notice in

Form-XV on such dealer directing him to make payment of the amount of tax, penalty and interest, if any, due from such dealer by such date as may be specified in such notice.

(b) The date to be specified for payment by a dealer in the notice referred to in clause (a) shall not ordinarily be less then thirty days after service of the notice:

Form-XV the dealer is denied of the minimum time of thirty days for compliance with such notice, he may, on application be allowed such further time as falls short of thirty days from the service of such notice.

(c) The notice referred to in clause (b) shall also specify the date by which a dealer shall produce a receipted copy of challan of Government Treasury or of authorized bank as a proof of payment of tax, penalty and interest, if any, made according to such notice.

(7)Preservation of assessment records :-

(a) All the papers relevant to the making of any assessment including determination of interest, imposition of penalty and refund of tax, interest or penalty in respect of any particular dealer, owner or lessee of warehouse or owner of goods, as the case may be, shall be kept together and shall form assessment case records.

(b) Assessment case records referred to in clause (a) shall be reserved by the concerned Superintendent of Taxes till such periods as such case records may be required for final disposal of any appeal, review, revision or reference under the Act or for final disposal of any case pending before Tribunal, High Court or Supreme Court.

(8) Period of preservation of accounts, books of accounts, registers by dealers :-

(a)The accounts, books of accounts, registers, documents of the dealer including computerized or electronic accounts maintained on any computer or electronic media, counter foils of all statutory forms obtained and used by the dealer, documents, invoices, cash memos in respect of purchases, sales, delivery of goods by a dealer, or vouchers in respect of any year or part thereof shall be preserved by him:

(i) for a period of not less then five years after the expiry of the year to which they relate, or

(ii) till such period as these may be required for final disposal of any- appeal, review, revision or reference under the Act or for final disposal of any case pending before any Court or Tribunal in respect of such year or part thereof, which ever is later.

22.APPEAL : An appeal under section 69 shall lie to the Assistant Commissioner of Taxes (or any other Officer specially empowered in this behalf by the State Government) and an appeal against an order passed by the Assistant Commissioner (or any other Officer specially empowered in this behalf by the State Government) under section 69 or an order passed by the Commissioner under Sub-section (1) of Section 70 shall lie to the Tribunal and a dealer or other person may file appeal under sub-section (1) of Section 72 before the High Court against the order passed by the Commissioner of Taxes under sub-section (2) of section 70 or against the order passed by the Tribunal under section 71.

23. (1) A memorandum of appeal (in duplicate) may be presented to the Assistant Commissioner (or any other Officer specially empowered in this behalf by the State Government) or to the Tribunal by the appellant or by an agent duly authorised by him or may be sent to the said authority by post.

The memorandum of appeal

(i)shall contain the following particulars: -

(a)the date of the order appealed against;

(b)the name and designation of the officer who passed the order;

(c) the ground of appeal briefly but clearly set out;

(d) the amount of tax demanded to be due from the appellant;

(e) the date of the service of the order appealed against;

(ii) shall be accompanied by a copy attested to be a true copy by a Gazetted Officer or a certified copy or a Photo copy of the order appealed against;

(iii)shall be endorsed by appellant or by an agent authorised in writing in this behalf by the appellant as follows :-

(a)that the tax as assessed and / or penalty levied has been paid or such portion of the tax, assessed and / or penalty levied as may be required in exercise of his power under provision of sub-section (1) of Section 69 of the Act by the Appellate Authority will be paid before the appeal is entertained.

(b)that to the best of his knowledge and belief the facts set out in the memorandum are true.

(iv)shall be signed, verified and endorsed by the appellant or by an agent authorised in writing in this behalf by the appellant and shall be accompanied by the fee prescribed in rule 59,

(v)shall be in Form -XVI.

(2) If the appellant fails to comply with the requirements either of clauses (iii) or (iv) of sub-rule (1), the appeal shall be summarily rejected and it may be so rejected if he fails to comply with the requirements of clauses (i), (ii) or (v) of that sub-rule after giving the appellant such opportunity as the appellate authority thinks fit to amend the memorandum of appeal so as to bring it into conformity with such requirements.

(3) If the appellate authority does not reject the appeal summarily, he shall fix the date of hearing for the appellant or his agent.

24. REVISION:

(1) A petition for revision under section 70(2) of the Act shall contain the following particulars :-

(a) a statement of the facts of the case;

(b) a reference to the particular order in respect of which the revision is applied for;

(c) the grounds on which the petition is filed;

(d) the date of the service of the order objected to;

(e) that the tax assessed and / or penalty levied has been paid or such portion of the tax assessed and / or penalty levied as the case may be required in exercise of his power under provision of sub-section (2) of Section 70 of the Act by the Revisional Authority will be paid before the appeal is entertained.

(2) A petition for revision shall be presented, signed, verified and endorsed as in the case of an appeal and it shall be accompanied by a copy attested to be a true copy by a Gazetted Officer or a certified copy or a photo copy of the order appealed against and the fee prescribed in Rule 59.

25. A petition for revision may be summarily rejected where any of the requirements of rule 24 is not complied with on presentation of the petition.

26. (1) When a petition for revision is not disposed of under Rule 25, a date and place shall be fixed for hearing.

(2) The revisional authority may from time to time adjourn the hearing and make, or cause to be made such further enquiry as may be deemed necessary.

Form-XV.

28.MODE OF PAYMENT : Dues referred to in the Act shall be paid directly into the Government Treasury by Challan. No payment of such dues shall be accepted at the office of the Commissioner, Additional Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner or Superintendent of Taxes.

29. The notice referred to in Sub-section (1) of Section 38 of the Act shall be in Form **-XVII.**

30. (1) If a dealer does not submit the return and pay the amount of tax due from him within the date specified in Rule 18 and the provision thereto, he shall be liable to pay simple interest at the rate specified in sub-section (1) of section 25.

(2) If a dealer does not pay the amount of tax assessed to be due from him within the period specified in the notice of demand, he shall be liable to pay simple interest at the rate specified in sub-section (4) of section 45.

(3) If the last due date of payment happens to be a holiday in the Bank and the entire amount of due tax is deposited in the day next following the due date in the Bank, no interest shall be charged.

(4)Where a dealer has paid a part of the tax due on any date after the expiry of the specified date, he shall be liable to pay interest at the specified rate on the whole of the amount of tax due according to his returns or assessed up to the date of part payment and thereafter on the balance tax payable.

31. Challans for making payment shall be in Form -XVIII and shall be obtainable at the Office of the Superintendent of.Taxes.

32. Challans shall be filled in quaduplicate. Two copies duly signed as a proof of payment shall be returned to the dealer and the other two retained by the Treasury or sub-Treasury or authorized bank.

33.(1) One of the copies retained by the Treasury or sub-treasury or bank shall be transmitted to the Superintendent on the following day of the payment.

(2) Every Treasury and sub-treasury or Bank Officer shall send an advice list to the Superintendent of the area within the 7 day of every month showing the amounts received in the previous month. The advice list shall contain the challan number and date, the name of the dealer and the amount paid.

34.(1) Every Superintendent of Taxes shall record the receipt of challans in the Daily Collection Register indicating the number, date and amount of each challan.

Form XIX.

(2) Every Superintendent of Taxes shall maintain an Assessment, Demand and Collection register in Form -XX.

35.REFUNDS :

(1) An application for refund shall be made to the Superintendent of Taxes and shall include, amongst other, the following particulars;-

(a) the name, address and registration No. of the dealer;

(b) the period of assessment for which refund is claimed;

(c) the amount of dues already paid together with challan number and the date of payment and;

(d) the amount of refund claimed and the grounds thereof.

(2) An application for refund shall be signed and verified by the person seeking refund and shall be in Form XXXIII.

(3) Every registered dealer who is entitled to claim refund under Section 43 shall, within twenty one days from the end of each return period, submit a statement showing details of refund claimed in respect of each export sale effected during such period.

(4) No claim of any refund shall be allowed unless it is made within one year from the date of the original order of assessment or within one year of the final order passed on appeal or revision as the case may be, in respect of such assessment.

36. (1) For claiming refund under sub-section (1) section 43 of the Tripura Value Added Tax Act, 2004, the registered dealer being an exporter of goods shall apply before the Superintendent of Taxes for refund within three months from the date of filing of return of the period related to the claim of refund and include, among other, the following particulars-

(a) return period;

(b) date of filing of return;

(c) tax paid for the return period;

(d) output tax payable for the return period;

(e) excess amount refundable for the return period.

Provided that goods were sold by such registered dealer in course of export within the meaning of sub-section (1) of section 5 of the Central Sales Tax Act, 1956.

(2) Refund of tax charged on purchases made by manufacturing unit :-

(i) a registered dealer having manufacturing unit effecting purchases of plant and machinery, containers, packing materials and raw materials required for direct use in the manufacture of taxable goods in Tripura, may claim refund of input tax paid or payable by such dealer on the purchases of aforesaid goods for such manufacturing unit in Tripura under section 13 of the Act within three months from the date of filing of return for the period related to the claim of refund, after adjusting the amount of output tax, if any, payable on the local sale.

Provided that the goods so manufactured by such registered dealer in his manufacturing unit are for sale by him in the course of export within the meaning of sub-section (1) of section 5 of the Central Sales Tax Act, 1956.

(ii) For the purpose of claiming refund, the provisions of this Rule 36, shall apply mutatis mutandis.

On receipt of such application, the Superintendent of Taxes shall verify the particulars given in the application and will verify the purchases and sales made by the applicant dealer for correctness and admissibility of the claim of refund.

The Commissioner or any officer authorized on this behalf shall make the refund of the amount of tax ordinarily within three months from the date of filing of such application after making such enquiry about the correctness and admissibility of the claim, as he may deem fit.

The original copy of tax invoices shall be endorsed by the Commissioner or any officer authorised on this behalf in red ink to show that the tax has been refunded against such tax invoice or tax invoices and returned to the applicant and the photo copies shall be duly authenticated by the Commissioner or any officer authorised on this behalf and kept for record.

(3) The security as mentioned in sub-section (1) of section 20 is payable by challan in

Form - XVIII.

(4) When the Superintendent of Taxes is satisfied that the refund claimed is due, wholly or in part, he shall, subject to the provision of sub-rule(2) of Rule 37 record an order sanctioning the refund.

37.(1) When an order for refund has been passed, a refund voucher in Form-XXI shall be issued in favour of the claimant, unless he desires payment by adjustment. An advice list shall, at the same time, be forwarded to the Treasury or Sub-treasury Officer concerned.

(2) When the claimant desires to adjust the amount of refund due to him against any amount payable by him, the Superintendent of Taxes shall set off the amount to be refunded or any part of that amount against the tax, if any, remaining payable by the claimant.

38. (1) A register of refund shall be maintained in Form-XXII wherein particulars of all applications for refund and the orders passed thereon shall be entered.

(2) When the amount to be refunded exceeds one thousand rupees, the application together with records shall be submitted to the Commissioner of Taxes.

39. PROSECUTION : A Register in Form-XXIII shall be maintained showing the prosecutions instituted and offences compounded under the Act.

40. When an order is recorded under section 80 accepting any sum, by way of composition of the offence from any person / dealer / transporting agent/ transporter, the order shall specify the :-

(a)time within which the money is to be paid into a Government Treasury;

(b)date by which the proof of such payment is to be produced; and

(c)authority before whom such proof is to be produced.

41. The sum referred to in Rule 40 shall be paid by the person / dealer/ transporter / transporting agent to a Government Treasury in the manner indicated in Rules 28 to 32 and a receipted copy of the challan shall be produced by him as a proof of payment.

42.Every registered dealer shall :-

(1) Keep and maintain a true and correct account in Bengali or English, or in such other language as the State Government may specify, as referred to in subsection (1) of section 48 of the Act, showing :-

(i) the quantity and value of goods produced, manufactured, or purchased and sold by him category wise, as given in the Schedule. In case of manufacture, such other related particulars relating to engagement of labour, procurement of raw materials as may be directed by the Commissioner;

(ii) the name and address of the persons from whom goods were purchased, supported by a *tax invoice or purchase voucher*[1] issued by the *seller or purchaser*[2] duly signed and dated;

(iii) the name and address along with the Registration No. of the registered dealer from whom goods were purchased, supported by a *tax invoice or purchase voucher*[3] issued by registered dealer duly signed and dated for claiming tax credit.

(2) Maintain ledger, cash book, bill book, tax invoice*, purchase voucher*[4]and other account books to be numbered serially for each year.

(3) Issue bill or cash memo or tax invoice in respect of every sale as the case may be

(i) every such bill, cash memo / tax invoice shall be duly signed and dated by the dealer or by his manager or agent. The counterfoil of such bill or cash memo or tax invoice shall also be signed and dated, as aforesaid.

1, 2, 3. Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).
4. Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

(ii) the bill or the cash memo or tax invoice shall be serially numbered for each year. In each of the bill or cash nemo issued, the dealer shall specify the full name and style of his business, the number of his registration certificate, the particulars of goods sold and the price thereof In case of sale to a dealer the full name, address and the number of registration certificate of the purchaser should be mentioned.

(iii) Tax invoice shall be in triplicate, page one shall be marked -" ORIGINAL - BUYER" page two shall be marked - "1ST COPY - TAX CONTROL" and page three shall be marked - " 2ND COPY - SELLER" in FORM- XXIX.

(iv) the first copy of every such bill, cash memo or tax invoice is to be marked 'ORIGINAL' and other copies as „DUPLICATE", „TRIPLICATE and „QUADRUPLICATE" etc. as may be required by the selling dealer. The copy of bill or cash memo marked" ORIGINAL", including computer generated bill or cash memo must be signed by dealer or his authorized person.

(v) *Every dealer making purchase of goods as mentioned in Schedule VIII, shall provide the seller a purchase voucher as mentioned in Section 50A and maintain accounts of such purchase*[1].

43. REQUIREMENT OF KEEPING CASH MEMO OR BILL, TAX INVOICE, *PURCHASE VOUCHER*[2] DURING TRANSPORTATION :-

(1) Every dealer or any person shall on his behalf, carrying any taxable goods in excess of the quantity specified in Rule 47 from one place to another within the State after purchasing the same from any dealer keep with him the cash memo or the bill / *tax invoice or purchase voucher*[3] of such purchase.

(2) Failure to keep the cash memo or the bill or *tax invoices or purchase vouchers*[4] as a proof of purchase from a dealer within the State shall give rise to the presumption that such goods have been brought or carried for evasion of tax in contravention of the provisions of the Act and Rules.

44. In requiring the production by any dealer of his accounts or documents etc. strict regard shall be paid to the necessity of"not disturbing the normal business of the dealer or the works of the staff any more than is necessary for the purpose of ascertaining the required information.

1,2 Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

3, 4 Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

45. Selection of dealers for aud

(1) The Commissioner shall, under sub~section (I) of Section 28, of the Tripura Value Added Tax Act, 2004 select the dealers for audit.

(2) Upon selection of registered dealers under sub-rule(l), the Commissioner shall send the list of registered dealers so selected to the appropriate auditing authority for conducting audit under sub-section (1) of section 28.

(3) The audit shall be performed by auditing authority either individually or as a team. Such team of auditing authority may consist of one or more Superintendent of Taxes, Asstt. Commissioner, or Deputy Commissioner, as the Commissioner may deem fit. The Auditing authority may take assistance of Inspector of Taxes for making cross verification of documents like bills,tax invoices */ purchase vouchers*[1] permit in Form XXIV, or XXVT, if such auditing authority considers it necessary.

(4) Audit of selected dealers :

(i) For the purpose of audit, an audit team may consist of the following persons:

(a) Superintendent of Taxes and Inspector of Taxes with the Superintendent of Taxes as its head;

(b)Asstt. Commissioner of Taxes, Superintendent of Taxes and Inspector of Taxes with Asstt. Commissioner of Taxes as its head;

(c) Deputy Commissioner of Taxes, Asstt. Commissioner of Taxes, Superintendent of Taxes and Inspector of Taxes with Deputy Commissioner of Taxes as its head;

Provided that the members of the Audit team shall not be entrusted with the responsibility of collection of taxes.

Provided further that the State Government may authorise any other Government Department, Organisation or undertaking to perform the functions of an Audit team.

(ii) The Audit report drawn by an audit team :-

(a) headed by Superintendent of Taxes shall be scrutinized by the Asstt. Commissioner of Taxes;

(b) headed by an Asstt. Commissioner of Taxes shall be scrutinized

1. Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

by a Deputy Commissioner of Taxes;

(c) headed by a Deputy Commissioner of Taxes, shall be scrutinize by an Addl. Commissioner of Taxes;

(5) (i) Person or persons who are selected by the Commissioner of Taxes in the manner prescribed in clause (i) of sub-rule (4) shall audit the records and examine the correctness of return or returns generally and admissibility of various claims, including input tax credit.

(ii) For the purpose of audit the auditing authority may -

(a) inspect the books of accounts and other documents related to business;

(b) search dealers‟ place of business, warehouse, residence and other places if there is reasonable suspicion that evidences will be available in such place related to evasion of tax or any offence under the Act;

(c)seize books of accounts or documents including those in electronic form, if considered necessary, for the purpose of the Act;

(d) break open any door, or window of house room or warehouse, or any almirah, safe box or receptacle where the Commissioner or auditing authority or any person appointed under section 18 of this Act, has reason to believe that such dealer, person, transporter or owner or lessee of warehouse keeps or is, for the time being, keeping any accounts, registers, documents, or records of his business or any stock of goods for sale either before or after entering or searching or during search of any place of business or any other place for the purpose of sub-section (1) of section 28 of the Act;

(e) may seal any house, room, warehouse, almirah, safe, box or receptacle in which he has reason to believe a dealer, person, transporter or owner or lessee of warehouse keeps or is, for time being keeping any accounts, registers, documents or records of his business or any stock of books for sale;

(iii) The result of audit shall be communicated by the auditing authority to the assessing authority.

46. Notices or requisitions under the Act or the Rules may be served by any of the following methods :-

(a) by delivery to the addressee or his agent, by hand a copy of the notice or by registered post.

Provided that if upon an attempt having been made to serve any such notice or requisition by any of the above mentioned methods, the Superintendent of Taxes concerned is satisfied that the dealer, evading the service of a notice or requisition or that for any other reasons, the notice or requisition can not be served by any of the above mentioned methods, the said authority shall cause such notice or requisition to be served by affixing a copy thereof on some conspicuous place in his office and also upon some conspicuous part of the last declared place or premises of the dealer and such service shall be as effectual as if it has been made on the dealer personally.

47. No person, other than a registered dealer, shall take delivery or transport from any railway station, post-office, airport, business place of any transporter, carrier or transporting agent or any other place whether of similar nature or otherwise in Tripura any consignment of taxable goods despatched from outside Tripura:

Provided that this restriction shall not apply to any consignment which does not exceed:

(a) in case of goods sold by quintal and kilograme -5 kilograms in weight.

(b) in case of goods sold by litre -1 litre in volume.

(c) in case of goods sold by meter -1 meters in length.

(d) in case of goods sold by piece -1 in number.

(e) in case of goods sold by pair -1 pair.

(f) in case of precious stones, namely diamonds, emeralds, rubies, real pearl, and sapphires synthetic or artificial precious stones, pearls artificial or cultured -1 gram in weight.

48. A registered dealer shall, before taking delivery of or transporting from any place specified in Rule 47, any consignment of taxable goods exceeding the quantities specified in the said rule and dispatched from any place outside Tripura, produced for countersignature before the Superintendent or Inspector the railway receipt, bill of lading or other document required for the purpose of obtaining delivery of such consignment from the carrier. He shall simultaneously make over to the Superintendent of Taxes a written declaration in

Form-XXIV in triplicate duly signed.

49. (1) Every declaration to be given under clause (a) of sub-section (2) of section 67 of the Act shall contain a correct and complete accounts of the goods

(2) The Officer-in-charge, of the checkpost or the barrier on being satisfied about the correctness of the statements made and particulars contained in the declaration in

form-XXV, shall seal it with his official seal and give a permit. The duplicate and triplicate copies of Form-XXV shall thereupon be returned to the Transporter and the original copy shall be retained by the officer-in-charge and the same shall be forwarded to the concerned Superintendent of Taxes after the end of every month.

Provided that a transporter who has obtained a permit at the first check post or barrier under this sub-rule shall not be required to make any further declaration at any other check posts or barriers in respect of only so much of the consignments to which the permit relates.

(3) Registered transporter, carriers or transporting agent under Sub-rule (1) of Rule 17, shall obtain the Form XXV, subject to the provisions of Rule 50, from the concerned Superintendent of Taxes on payment of such price as may be notified by the Commissioner. The form shall be in triplicate and serially numbered and account shall be maintained in the Office of the Superintendent of Taxes in a register. No form, other than Form XXV supplied from the Office of the Superintendent of Taxes, shall be entertained. Registered transporter shall submit triplicate copy of Form XXV to the concerned Superintendent of Taxes at the time of obtaining further supply of the said form.

Provided that the transporter may be supplied with the

Form XXV in case the Superintendent of Taxes is satisfied that due to reasons beyond control of the transporter it is not able to produce the triplicate copy of Form XXV taken earlier and the transporter has submitted an undertaking to produce such triplicate copy within two months.

(4) If the Superintendent of Taxes considers it necessary so to do, he may specify the period on the

Form XXV so issued by him, for which it will be valid.

(5) If any Form XXV obtained by a registered transporter under sub-rule (3) is lost or destroyed or stolen, it should immediately report the fact of such loss, destruction or theft to the Superintendent of Taxes concerned.

(6) When the registration certificate of a transporter is cancelled/ suspended, such transporter shall forthwith surrender to the concerned Superintendent of

Taxes, all unused Form XXV remaining in stock with it and the concerned Superintendent of Taxes shall thereupon cancel and mutilate such form so surrendered.

50. (1) (a) If the Superintendent of Taxes is satisfied that the applicant for

Form XXV has not made bonafide use of such forms previously issued to him or that he does not require such form for bonafide reasons, he may reject the application.

(b) If the Superintendent of Taxes is satisfied that the applicant does not require from XXV in such number as he has applied for, for bonafide reasons the Superintendent of Taxes may issue such forms in such lesser numbers, as in his opinion, would satisfy the reasonable requirement of the applicant.

(2) For any breach of provisions contained in Rule 46 by a transporter, the Superintendent of Taxes may reject the application for

Form XXV made by such transporter.

(3) If the Superintendent of Taxes is satisfied that :-

(a)the applicant for

Form XXV has delivered taxable goods to anybody without obtaining valid permit, or

(b) the applicant has concealed the actual particulars of the consignments transported by it, or

(c) the applicant is a defaulter in payment of composition money due from it under sub-section (1) of section 80 or tax and penalty due from him under section 77 of the Tripura Value Added Tax Act, 2004 within the prescribed date or within the extended period, the Superintendent of Taxes may reject the application for

Form XXV made by such transporter.

51. The Superintendent of Taxes or Inspector of Taxes shall on being satisfied about the correctness of the statement made and particulars contained in a declaration in

Form XXIV, countersign the railway receipt, bill of lading or other documents and shall seal it with his official seal. All the three copies of the declaration made by the dealer shall be endorsed with the number of railway receipt, bill of lading or other documents as the case may be and the date of countersignature of the aforesaid documents and these shall be signed by the Superintendent or Inspector and sealed with his official seal. Two copies of the declaration shall thereupon be returned to the dealer and the

other copy retained by the Superintendent or Inspector of Taxes for office records.

52. (1) Where the procedures laid down in rule 48 or rule 69 cause inconvenience to a dealer, such dealer may transport consignments or taxable goods despactched from any place outside Tripura, on the basis of intimation furnished by such dealer in

Form XXVI in accordance with the provisions contained in this rule, from such railway station, steamer station, post office, airport or any other place notified under section 66 or section 67 of the Act as may be specified in this behalf for the purposes of this rule by the authorized officer.

(2) The dealer referred to in sub-rule (1), who shall be a registered dealer may obtain, subject to the provisions, of Rule 53, the

Form XXVI on application, from the Superintendent of Taxes concerned. The Form XXVI shall be in triplicate and shall contain the following particulars, among others, namely -

(a) the description, quantity and value of the taxable goods to be transported,

(b) the place from which the taxable goods is being despatched,

(c) the railway receipt or bill of lading or air note number or road consignment note number,

(e) the name and address of the seller from whom purchased.

(3)The registered dealer referred to in sub-rule (2) shall, before transporting any consignment of taxable goods from any railway station, steamer station, post office, airport or any other place notified under section 66 or section 67 as referred to in sub-rule (1), produce for countersignature before the authority mentioned in sub-rule (4), the railway receipt or bill of lading or other documents required for the purpose of obtaining delivery of such consignments from the transporter and he shall also furnish the

Form XXVI duly filled in and signed by him in triplicate to the said authority.

(4) (i) The Superintendent of Taxes or Inspector posted on duty at the railway station, steamer station, post office, airport or any other place notified under section 66 or section 67 as referred to in sub-rule (1), shall be the authority for the purpose of sub-rule (3).

(ii) The said authority shall, after being satisfied that the

Form XXVI has been duly filled in, countersign the railway receipt, bill of lading, air note or other documents under his official seal.

(iii) Three copies of Form XXVI furnished by the registered dealer shall be endorsed with the number and date of railway receipt or bill of lading or other documents along with countersignature of aforesaid documents and these shall be signed by the said authority under his official seal, two copies of which shall be returned to the registered dealer and the third copy shall be retained by the said authority.

(iv) The consignments shall then be taken delivery of from the transporter on presentation of the railway receipt or other documents so endorsed. The original copy of the

Form XXVI shall thereafter be submitted to the appropriate Superintendent of Taxes by the registered dealer at the time of obtaining further supply of Form XXVI or within one month from the date of the aforesaid countersignature, whichever is earlier, and the duplicate copy shall be retained by such dealer.

(5) A registered dealer referred to in sub-rule (2) or his agent, transporting any consignment of taxable goods by any road vehicle or river craft or other vessel or by any other means across or beyond the notified area of a check-post, referred to in sub-section (1) of section 67, shall furnish

Form XXVI in triplicate, duly filed in, and signed by him, to the Superintendent of Taxes or Inspector posted at such notified area. The said Superintendent of Taxes or Inspector, after being satisfied that the Form XXVI has been duly filled in, shall allow the movement of such taxable goods mentioned in the said Form XXVI, if such goods conform to the description given therein. He shall retain the third copy of the Form XXVI and return to the registered dealer other two copies on which he shall endorse the date of transportation of the consignment and shall sign, seal and date such endorsement. The registered dealer shall submit the original copy of the Form XXVI to the appropriate Superintendent of Taxes at the time of obtaining further supply of the said form or within one month from the date of the aforesaid endorsement whichever is earlier, and the duplicate copy shall be retained by such dealer:

Provided that the dealer may be supplied with

Form XXVI in case the Superintendent is satisfied that due to reasons beyond control of the dealer he is not able to produce the original copy of Form XXVI taken earlier and the dealer has submitted an undertaking to produce such original copy within three months.

(6)The Superintendent of Taxes or Inspector referred to in sub-rule (4) or sub-rule (5) shall forward the triplicate copy of the

Form XXVI retained by him to the appropriate Superintendent of Taxes at the end of every month.

(7) If the Superintendent of Taxes considers it necessary so to do, he may specify the period on the

Form XXVI so issued by him, for which it will be valid and may also specify thereon the name of the railway station, steamer station, post-office, airport or any other notified place referred to in sub-rule (1) in respect of which only such form may be used by a dealer.

(8) When the registration certificate of a dealer is cancelled or suspended, such dealer shall forthwith surrender to the appropriate Superintendent of Taxes all unused Forms XXVI remaining in stock to him and the appropriate Superintendent of Taxes shall thereupon cancel such forms so surrendered.

53. If any Form XXV or Form XXVI, either blank or duly filled in is lost or stolen or destroyed, while it is in his custody before despatch or lost in transit, the dealer shall furnish to the concerned Superintendent of Taxes, a reasonable security by way of a Indemnity Bond in Form XXXIV separately for each form so lost, stolen or destroyed against any possible misuse of the said form.

54.(1) If for reasons, to be recorded in writing :-

(a) the Superintendent of Taxes is not satisfied that the applicant for

Form XXVI made bonafide use of such forms previously issued to him or that his requirement of such forms as applied for is bonafide, he may reject the application.

(b) The Superintendent of Taxes is not satisfied that the applicant‟s requirement of

Form XXVI in such number as he has applied for is bonafide, the Superintendent of Taxes may issue such forms in such lesser numbers as in his opinion would satisfy the reasonable requirement of the applicant.

(2) If the applicant has at the time of making the application for

Form XXVI -

(a) failed to comply with an order demanding security from him under section 20 of the Act, or

(b) defaulted in furnishing any return or returns together with receipted challan or challans showing payment of tax due from him according to such return or returns for furnishing of which the prescribed date has already expired, the Superintendent of Taxes shall reject the application.

(3) For any breach of the provisions contained in Rule 52 by a dealer, the Superintendent of Taxes may reject the application for

Form XXVI made by such dealer.

55. (1) Every person shall, before transporting any consignment of any taxable goods exceeding the quantity specified in the provisions of Rule 47 from any place inside the State to a place outside Tripura, produce for countersignature before the Superintendent of Taxes or the Inspector, a written declaration in

Form XXVII, in triplicate and duly signed containing a correct and complete account of goods carried along with other documents regarding payment of tax under the Act;

Provided that if any such person claims that he is not liable to pay any tax under the Act he shall be required to produce necessary documents in support of the claim to the satisfaction of the Superintendent of Taxes or the Inspector of Taxes.

(2) The Superintendent or the Inspector ofTaxes shall, on being satisfied about the correctness of the statement made in the declaration in

Form XXVII and payment of due tax, sign and seal the declaration with the office seal in the space provided and also countersign the challans or bills or tax invoice, thereby, permitting the person to transport the taxable goods outside the State. Two copies of the permit shall thereupon be given to the applicant and the third copy retained by the Superintendent or Inspector ofTaxes. The Transporter shall produce one copy of the permit while crossing the last check-post in the State.

56. Notwithstanding anything contained in Rule 47, the Superintendent of Taxes of any area may for good & sufficient reason to be recorded in writing authorize any person to take delivery of or transport any consignment of taxable goods exceeding the quantities specified in the said Rule 47 from the place in such area.

57. DELEGATION AND EXERCISE OF POWER:

The powers to call for returns, to make assessment, to cancel or rectify them, to impose penalty and to order maintenance of accounts shall not be delegated to any officer below the rank of Superintendent of Taxes.

58. The officers to whom powers may be delegated under section 85 shall exercise the powers subject to the provisions of the Act and the Rules thereunder and to such restrictions as may be imposed by the Commissioner in delegating the powers.

59. FEES : The following fees shall be payable :-

(a) upon a memorandum of appeal against an order of assessment, or upon a petition for revision of an appellate order against an order of assessment - 1 percent of the amount of tax in dispute subject to a minimum of fifty rupees which ever is higher;

(b) upon a memorandum of appeal against an order of penalty, or upon a petition for revision of an appellate order against an order of penalty -1 % or minimum of fifty rupees which ever is higher;

(c) upon a petition for revision of any other order or upon any other miscellaneous petition - rupees fifty;

(d) for a duplicate copy of certificate of registration - rupees hundred;

(e) upon an application for registration - rupees hundred.

Explanation :- In this rule, “the amount of tax in dispute” means the difference between the amount of tax assessed and the amount admitted by the dealer to be payable.

60. No fees shall be payable in respect of any objection written or verbal made in reply to a notice, nor in respect of any spontaneous application which asks only for information and does not seek any specific relief

61. COPIES OF ORDERS :- The first copy of any assessment and the first copy of the appellate or revisional order will be supplied to the dealer free of charge.

62. An application for a certified copy of order or other documents shall be filed in the office of the Commissioner, Addl. Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner or Superintendent as the case may be, and shall contain the following particulars .-

(a) name and address of the dealer;

(b) relevant return period;

(c)particulars of the document or order;

(d) office in which the document or order is available.

63. The following fees shall be payable for certified copies:

(a) an application fee- rupees ten.

(b) authentication fee for every 360 words or fraction of 360 words - rupees fifty.

(c) one impressed folio for not more than 150 (English) words and extra folio for every additional 150 words or less.

(d) urgent fee for Rs. 50/- if an applicant requires his copy to be furnished on the day of submission of the application. In such cases, fees and folio must also accompany the application.

(e) an additional fee of Rs. 15/- to cover the cost of postage if the applicant wants his copy to be sent to him by post.

(f) a searching fee of Rs. 25/- if the applicant wants a copy of the order or document which is more than one year old.

(g) all the fees payable under the Act or Rules shall be paid in Court Fee stamps.

64. Place of assessment :- A dealer shall ordinarily be assessed by the Superintendent within whose jurisdiction his business is situated. Where a dealer has more than one such place of business, he shall be assessed by the Superintendent within whose jurisdiction his chief place or head office in Tripura of such business is situated.

65. A dealer who wishes to claim deduction on the ground that the taxable goods were not sold in the State but despatched outside the State shall, on demand, furnish in respect of such despatch the following particulars namely :

(i) the name of the railway, steamer or air-station (and of booking office if separate from station of despatch) and station of delivery;

(ii) the number of the railway, steamer or air receipt or bill of lading and tax invoice number with date;

(iii) the names of consignor, or the consignee, and;

(iv) the description and quantity or weight of the goods consigned with their value.

66. Every registered dealer shall hang up his registration certificate in his business premises in a conspicuous place.

67. In determining the amount of turnover, fraction of a rupee below fifty paise shall be ignored and a fraction of a rupee equal to or exceeding fifty paise shall be taken as a whole rupee.

68. In determining the amount of tax payable or in allowing any refund under this Act, an amount equal to more than fifty paise shall be taken as one more rupee and an amount less than fifty paise shall be ignored.

69. Check Post :-

(1) Where the State government decides to set up a check post under section 67 at any place, the location of such check-post shall be notified in the Official Gazettee. Where a check-post is set up on a thoroughfare or road, barriers may be erected across the thoroughfare or road in the form of contrivance to enable traffic being detained and searched.

(2) Any officer appointed under the provisions of the Act, and for the time being on duty at a check post shall be deemed for the purpose of the said section 67 to be the Officer-in-charge of such check post and all the provisions of the Act and the Rules shall apply accordingly.

Explanations :- The following officers shall be deemed to be on duty at a check-post for the purpose of sub-rule (2).

(i) The Commissioner of Taxes, Addl. Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner, Superintendent of Taxes and Inspector of Taxes.

(ii) Any other officer appointed to assist the Commissioner of Taxes and exercising jurisdiction over the area where the check-post is located.

(iii) Any officer appointed in any capacity to assist the Commissioner of Taxes and posted in such capacity to the check-post shall at any time when he is physically present at the check-post be deemed for purposes of these rules to be officer-in-charge of the check-post. Where at any time more than one such Officers are present the senior most among them shall be deemed to be the Officer-in-charge of the check-post.

(3) No person shall transfer taxable goods across or beyond a check-post except after filing declaration in Form XXV (in triplicate) or as the case may be, in Form XXVI (in triplicate) or permit in Form XXIV or XXVII before the officer-in-charge of the check-post.

70.Inspection and search of vehicle and boats:

(1) When in the opinion of the Officer-in-charge of the checkpost a search of a vehicle or a boat is necessary, such search shall, as far as practicable, be conducted with due regards to the convenience of the person transporting the goods and without causing avoidable dislocation.

(2) The officer-in-charge of the check-post or barrier may for satisfying himself that the provisions of sub-rule (3) of Rule 69 are not being contravened, require the person for the time being the in charge of such vehicle or boat to stop and such person shal forthwith comply with such requirement and keep the vehicle or boat stationery for as long as is required by such officer.

(3)The said officer may thereupon enter and search such vehicle or boat and inspect all goods and documents concerning goods or vehicle or boat. In carrying out such search or inspection, the said officer may take the assistance of any other staff on duty at such check-post. The person for the time being in charge of the vehicle or boat shall forthwith furnish such particulars of the taxable goods and vehicle or boat as may be requird and shall render all possible assistance to the said officer in making the search or inspection.

(4) If any taxable goods, books of accounts, registers, vouchers or other documents are seized, the officer seizing such goods, books of accounts, register, vouchers or other documents shall prepare a seizure list in duplicate, sign the same, and obtain the signature of witness or witnesses, if available, on the spot. He shall handover a copy of the same to the dealer / transporter / person or his agent from whom the goods were seized after obtaining his signature thereon.

71. Power to search at any place by Officer-in-charge of a check-post, Superintendent of Taxes or any officer specially empowered by the Commissioner :-

(1) Notwithstanding anything contained in any other provision of these Rules, at every check-post or barrier or at any other place, when so required by the Officer-in-charge of such check-post or barrier, by any Superintendent of Taxes or any officer empowered by the Commissioner of Taxes in this behalf for the purpose of preventing the evasion of taxes payable under the Act, the driver or any other persons in charge of goods vehicles shall stop the vehicle and keep it stationery as long as may be required by such officer to search the goods vehicle or part thereof, examine the contents therein and inspect all records relating to the goods carried which are in the possession of such driver or other person in charge thereof, who shall, if so required, give his name and address and the name and address of the owner of the vehicle as well as those of the consignor and consignee of the goods.

(2) On search, as aforesaid, if it is found that the goods are being carried in contravention of any provision of the Act, or the Rules, such Officer conducting search may seize the goods found in the vehicle alongwith any container or materials used for packing.

(3) When any taxable goods are seized, the person from whom such goods are seized shall make a declaration in respect of the value of the seized taxable goods and this value shall be the retail prices or the aggregate of retail prices of such goods at which these are likely to be sold in Tripura at the relevant time. Such declaration shall be submitted to the Superintendent of Taxes with copies of the relevant bills, tax invoice*, purchase voucher*[1] and consignments note issued by the consignor and other documents in support of the basis of the value declared. The copies so furnished may be returned to the person after the Superintendent satisfies himself about the value of the goods declared.

(4) When the person from whom the taxable goods are seized opts for composition of such offence under section 80 of the Act within a period of one month from the date of seizure, the amount of composition money or tax and penalty so determined shall be payable within seven days from the date of composition of the offence or penal action taken, by payment into Government Treasury. Upon production of the receipted copy of the challan in support of payment to the Superintendent, the seized goods be released.

(5) If the person from whom the goods are seized does not opt for composition of the offence within a period of *one month*[2] from the date of seizure or having compounded the offence or penalty imposed does not pay the amount in due time as provided in sub-rule (4), the Superintendent with the previous sanction of the Commissioner, shall issue a proclamation in

Form No. XXVIII for auction for sale of such seized goods on a fixed date, place and time. The description of the taxable goods shall be mentioned in the proclamation. The proclamation shall be published in at least one local newspaper. The auction shall be conducted by the Superintendent or any other officer authorized by the Commissioner.

(6) The auction shall be governed by the conditions laid down in the proclamation (

Form No. XXVII).

72. Cost of loading and un-loading for search and seizure to be borne by the dealer / person / transporter :-

For any search and seizure as aforesaid, the un-loading, re-loading, un-packing and re-packing of goods as may be required shall be done by the dealer / person/ transporter or his agent at his own expense within the time specified by the authorized officer. But in case, no irregularity is found and goods or documents are not seized, the dealer / person/ transporter or his agent shall not bear the cost of loading and un- loading for search.

1 Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011). 2 Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

73. Verification of declaration :

(1) The officer-in-charge of the checkpost on being satisfied about the correctness of the particulars furnished in a declaration under sub-rule (3) of Rule 69 and as the case may be of particulars furnished in compliance with any requirement made under sub-rule (3) of Rule 70 shall countersign all the copies of the declaration and seal them with his official seal. Two copies of the declaration shall be returned to the person filing it with direction to submit one copy of the same to the officer by whom the forms were issued.

(2) The driver of the vehicle or boat carrying the taxable goods or the person in charge of the goods shall produce the countersigned declaration for inspection and checking at any other check-post which may fall on the route or any other place within the state where the production of the declaration is required under the provisions of the Act and shall submit one copy thereof to the officer to whom he has been directed under sub-rule (1).

74.Survey :-

(1) As per provisions of section 60 of the Tripura Value Added Tax Act, 2004, time to time field survey will be conducted to identify the unregistered dealer who are liable to pay tax under the Tripura Value Added Tax Act, 2004.

(2) Field survey under the Tripura Value Added Tax Act may be conducted from such date when the Act shall come into force.

(3) (a) For the purpose of conducting survey, teams may be constituted by the Commissioner of Taxes.

(b) Commissioner of Taxes may bring Government or semi Government employees on deputation and form teams for conducting field survey for the purposes of this Act.

(c) Commissioner of Taxes may cause field survey by an agency on contract basis.

(4) The particulars so collected under sub-section (2) and sub-section (3) of section 60 shall also be inserted in the survey sheet.

75. Power of Commissioner :- The Commissioner may by general or specific order in writing not inconsistent with the provisions of the Act and the Rules, direct the Officer- in-charge of a checkpost subject to such conditions as he may deem fit to impose, to do or refrain from doing something which the later has the authority to do, wherein such officer- in-charge shall carry out the order.

By order of the Governor,
(D. K. Tyagi)
Principal Secretary to the
Government of Tripura

FORM -1

THE TRIPURA VALUE ADDED TAX ACT, 2004

APPLICATION FORM FOR REGISTRATION

(Under Rule 10 of TVAT Rules)

Write clearly in black ink and use BLOCK LETTERS

To
The Superintendent of Taxes
Charge No.

Affix a Photograph of the Signatory

1. Name of the Applicant :

Family Name First Name Middle Name

2. Sex : Mael / Female

3. Trade Name of the Business :

4. Address : No. / Street :

City :

Pin Code :

5. Telephone No. : Fax No. : E-Mail Id. :

6. (a) Proprietor /Partners in Firm, Chief Executive in Company, Co-operative. Etc.

SI.No.	Name	Designation	Permanent Home Address	Age	Father's Name

6. (b) interest (of Partners in Firm, Chief Executive in Company, Co-operative. Etc,) in other Business

SI.No.	Name	Firm's Name	Address of the Firm	Value Added Taxpayer's Identification Number (TIN)	CST Registration No.

7. Address of All Branch Offices

SI. No.	Branch	Post Office	Thana	District
1.				
2.				

8. Location of factory (if any)

SI. No.	Branch	Post Office	Thana	District
1.				
2.				

9. Location of Ware House(s) (if any)

SI. No.	Branch	Post Office	Thana	District
1.				
2.				

10.List of Taxable Items Dealing with

SI.No.	Item Code	Description	Purchase From places within Tripura for Resale (Y/N)	Manufacture Make and Process for Sale in Tripura (Y/N)	Import/intend to import for Sale in Tripura	
					Within India (Y/N)	Outside India (Y/N)

11.Economic Activity Code (Manufacturer/lmporter / Reseller / Seller */ purchaser / re- purchaser* 1 :

12.Particulars of Movable and Immovable Property Including Landed Property of Proprietors/ Partners

SI.No.	Proprietor / Partner's Name	Property Type (Movable/Immovable)	Details of Property

13.Information of Liability.

SI.No.	Proprietor / Partner's Name	Nature of liability	Details of liability

14.Banker's Name :

Nature of Account Held : Account Number :

1. Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

15.Trade License Issued by Municipal : No. Date :
Corporation / Nagar Panchayat

16.License Issued Under the : No. Date :
Tripura Shops & Establishment Act

17.Food Staff License issued by the : No. Date :
Competent Authority

18.Whether Citizen of India or Not (Y/N) :

19.PAN No. ;

20.Sale of Goods : Last Quarter: Last Year:

21.Date of first Taxable sale :

22.Language to be used in maintaining accounts :

I (Proprietor/Director/Partner/Secretary or any authorised Person) hereby declare that the particulars given herein are correct and I hereby apply for registration for value added tax.

Place :
Date :

Signature of Applicant
Designation & Seal

Introduced By :

(Registered Dealer or Any Responsible Person)

FOR OFFICE USE ONLY

Date of Registration : Day Month Year

Taxpayer's Identification Number :

Amount of Security Paid : (Rs.)

Bank Scroll No. : Date

Remarks, if any

FORM II

TR1PURA VALUE ADDED TAX ACT, 2004

Certificate of Registration

(Under Rule 12(1) of TVAT Rules)

Taxpayer's Identification Number :

THIS IS TO CERTIFY THAT (Name)

(Status) carrying on business, under the trade name of ,

whose principal place of business is situated at has been registered as a dealer under section of the TVAT Act, 2004.

The dealer is a (Economic activity code) :Manufacturer/importer/wholesaler/ reseller / seller */ purchaser / re-purchaser.*[1] List of taxable items deals with :

SI.No.	Item Code	Description	Reseller	Manufacturer	Importer

The dealer has additional place (s) of business as noted below :-

(a)

(b)

The dealer ha s warehouse(s) at :-

Location of Factory, if any :-

The dealer has Income Tax Permanent Account No.

Name & address of Proprietor/Partners/Secretary/Managing Director

The dealer is liable to pay tax on and from .

The certificate is valid from until cancelled/suspended.

Date.....

Superintendent of Taxes.
Charge :

- This certificate should be exhibited at a conspicuous place within the premises of the Business and warehouse.

1. Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

FORM III

TRIPURA VALUE ADDED TAX ACT, 2004

Register of Certificate of Registration issued to Dealer (Under Rule 12 (8). of TVAT Rules)

Charge :

Month & Year :

Sl.No.	Dealer's Name & Address	Taxpayer's Identification Number and date of issue	Name of Taxable Goods sold /purchased[1]	Manufacturer / Importer/ Whole Seller / Retailer/*purchaser/re-*	Address of branch, if any	Address of warehouse, if any	Date of Commencement of liability	Reg und sect
1	2	3	4	5	6	7	8	9

1, 2 Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

FORM IV

TRIPURA VALUE ADDED TAX ACT, 2004

Application Form For Registration Of Transporter, Carrier Or Transporting Agent (Under Rule 17(1) of TVAT Rules)

Write clearly in black ink and use BLOCK LETTERS

To

The Superintendent of Taxes Charge :_____

Affix a Photograph of the Signatory

1. Name of the Applicant :

2. Status of the Applicant (Proprietor, Director etc) :

3. Name of the Transporter, Carrier Or Transporting Agent

4. Address of Head Office Tel. No.

5. Name and Address of Proprietor, Partner, Director etc.

SI.No.	Name	Father's Name	Age	Extent of Interest in the Business	Present Address	Permanent Address
1	2	3	4	5	6	7

6. Name(s) and Address of Other Piace(s) of Business in the State of Tripura and in other state if any.

SI.No.	Name	Address
1	2	3

7. Location and Address(es) of Godowns in Tripura]

SI.No.	Address of Godown
1	2

8. Particulars of Truck / Lorries in the Name of the Transport Company itself

SI.No.	Registration No. with Transport Department	Valid Up to
1	2	3

9. Particulars of Immovable Property Including Landed Property of Proprietors / Partners/ Director.

SI.No.	Details of Property
1	2

10. Bank Accounts of Transport, Proprietor, Partners and Director and nature of Account Hold.

SI.No.	Name	Name of Banker	A/c Number and Nature of A/c
1	2	3	4

11. PAN Number of the Firm, Partner, Proprietor, Director

12. We keep our account in language and scrip in

Place : Signature of Applicant

Date: Designation & Seal

13. Introduced By (Registered Transporter or any Responsible Person)

FOR OFFICE USE ONLY

Date of Registration : Day Month Year

Registration Number :

Amount of Security Paid : (Rs.)

Bank Scroll No. : Date

Remarks, if any

FORM V

TRIPURA VALUE ADDED TAX ACT, 2004

Registration Certificate of Transporter / Carrier / Transporting Agent (Under Rule 17(4) of **TVAT Rules)**

Registration Number.

THIS IS TO CERTIFY THAT

whose principal place of business within the State of Tripura is situated at has been registered as a Transporter/Carrier/Transporting Agent under section the TVAT ACT, 2004 to operate the Transport business In Tripura relating to taxable goods.

As on the day of registration, the Transporter/Carrier/Transporting Agent aintains Godown(s), Branche(s) and Office(s) within the State of Tripura as well as outside Tripura:-

Godown (s) :

Branch (s) :

Office (s) :

Name & Address of Proprietor/Partner/Directors.

Name	Father‘s Name	Present Address	Permanent Address

This Certificate is valid with effect from.....

Date .....

FORM VI

TRIPURA VALUE ADDED TAX ACT, 2004 Register of Certificates of Registration Issued to Transporter (Under Rule 17(5) of TVAT Rules)

Charge : M

SI.No.	Transporter's Name & address	Address of Branch Office (s),	Address of Godown(s)	Registration No. & date of issue if any	Date of Commen-cement	Registered Under section
1	2	3	4	5	6	7

FORM VII
TRIPURA VALUE ADDED TAX ACT, 2004
Register of Goods Transported into Tripura
(Under Rule 17(7) of TVAT Rules)

Date and time of arrival of the Lorry	Lorry No.	Manifest No. and date	Permit No. with date of Churaibari Check Post	C.N
1	2	3	4	
Quantity	Declared value	Name of the Consignor	Name of the Consignee	Perm Supe agai
7	8	9	10	

FORM VIII

TRIPURA VALUE ADDED TAX ACT, 2004

Register of De

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Financial Year.....

Month.....

Date of despatch 1	Lorry No. 2	Consignment Nos. with date 3	Description of goods 4	Quantity 5	Value declared 6

Name of the Transporter.....

Registration No.....

Report for quarte

FORM IX

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ACT, 2004 Statement of Stock of undelivered consignments

(Under Rule 17(7) of the TVAT Rules)

Permit No. in Form XXV with date of CRB Checkpost	C.N.No. with date	Description of goods.	No. of Packages	Weight/ Quantity	Declared value	Name of the Consignor
1	2	3	4	5	6	7

I / We hereby declare that the above statements are true to the best of my/our

knowledge and
belief.

Signature of authorised signatory

FORM-X

TRIPURA VALUE ADDED TAX ACT,2004

Return Form

(For the dealers other than Composite dealers and dealers dealing in item under Schedule-VIII)

[Under Rule 18(i) of the TVAT Rules]

1. Tax period:-Month / Quarter…….....……Year….....……
2. Tax payer‘s Identification No…….....……
3. Name of the dealer :
4. Address :

5. Economic Activity Code :-Manufacturer/Importer/Seller/ Re-seller

(strike out which is not applicable)

6. Purchase from outside the State :

(i) Taxable purchase (Non creditable purchase) :-

Sl. No.	Tax rate	Value	MRP Value in case of Medicine, Sanitary Napkins, Surgical Items etc.	Freight & Other Incidental Cost
Total				

(ii) Non taxable purchase:-

Sl. No.	Item	Value	Freight & Other Incidental Cost
Total			

7. Purchase within the State :

(i) Taxable purchase :-

Sl. No.	Tax Rate	Value (excluding VAT)	MRP Value in case of Medicine, Sanitary Napkins, Surgical Items etc	VAT paid	Freight & Other Incidental Cost
Total					

(ii) Non Taxable goods :-

Sl. No.	Item	Value	Freight & Other Incidental Cost
Total			

(iii) Capital goods :-

Sl. No.	Item	Value	VAT Paid	Freight & Other Incidental Cost

Total				

8. Total Taxable Purchase [6(i) + 7 (i)] | Value (Excluding VAT) | VAT Paid | MRP in case of Medicine etc.

Rs.

Rs.

Rs.

9. Total Taxable sales :-

Sl. No.	Sales	Value (excluding VAT)	VAT Payable
(i).	Total Sales		
(ii)	Less : Exempt Sales		
(a)	Less-Item under Schedule-III		
(b)	Less : Export		
(c)	Less : Stock Transfer		
(iii)	Less : Inter State Sales		
(iv) (a)	Taxable Sales Within Tripura		
(iv) (b)	Less : Sales Return		
(iv) (c)	Taxable Sales		

10. ** (i) Taxable sales (For goods purchased from outside the state or goods manufactured within the State :

Sl. No.	Item code	Item description	Tax Rate	Value (excluding VAT)	MRP Value in case of Medicine, Sanitary Napkins, Surgical Items etc	VAT Payable
Total						

11. Tax due on account of sales(Current Quarter/Month) :-
{10(i) + 10(ii)}

12. Interest due:

13. Total amount payable(11+12) :

14. Tax credit for goods purchased in the current Quarter/Month : 15.
Tax credit carry forwarded from the previous period :

16. Tax credit for Capital goods :-

(i) Tax credit claimed for capital goods purchased in the current return period :

(ii) Total tax credit allowed upto last return period :

(iii) Total tax credit availed upto last return period :

(iv) Tax credit adjusted in the current return period :

(v) Total tax credit availed upto current return period :

(vi) Allowed tax credit carry forwarded :

17. Total Tax Credit{14+15+16(iv)} :-

18. Excess tax credit availed , if any:-

Relevant period | Amount | Reason

19. Net tax credit (17-18) :-

20. Tax payable to Government (13-19) :-

21. Tax Credit carry forwarded :-

[19 – 13 + 16(vi)]

22. Total amount payable :

Rs.		
Rs.	T.D.S.C No. & Date	ID No. of DDO

23. T.D.S. Certificate

24. [22 -23]

Amount paid to Government Treasury Rs…….....……
(Rupees…….....……) as perChallan No… ..... Bank Scroll No…….....…. dated….....……

The above statements are true to the best of my knowledge and belief.

Date : **(Signature of the dealer/ or authorized person)**

NOTE:

****In case , number of commodities are more than the space provided, annex- ure may be used.**

Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

FORM-XA

TRIPURA VALUE ADDED TAX ACT, 2004

Return Form for Composite Dealer

[Under Rule 18(i) (a) of the TVAT Rules]

1. Tax period:- Qr. Ending……Year……
2. Tax payer's Identification No……
3. Name of the dealer:
4. Address:
5. Economic Activity Code:-Re-seller.
6. Particulars of goods purchased locally from registered dealers with value excluding tax:

Rate of tax	Commodities	Value	VAT paid
Total			

7. Total Sales turnover:
8. Total sales turnover of zero rated items:
9. Turnover of taxable goods(7-8):-
10. Composite tax payable:

Total taxable turnover	Tax rate	Tax payable

11. Interest due
12. Total amount payable(10+11):
13. Total amount paid

14. Amount paid to Government Treasury Rs…….....……as per Challan No. ….....…….

Bank Scroll No. ..……..… dated ……..…..

The above statements are true to the best of my knowledge and belief.

Dated:- (Signature of the dealer or authorized person)

Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

FORM-XB

TRIPURA VALUE ADDED TAX ACT, 2004

Return Form

(for dealers dealing in items under Schedule –VIII)

[Under Rule 18(i) of the TVAT Rules]

1. Tax period:-Month / Quarter…….....…Year…….....…
2. Tax payer's Identification No…….....……
3. Name of the dealer :
4. Address :
5. Economic Activity Code :- Manufacturer/Importer/Purchaser/ Re-purchaser (strike out whichever is not applicable)
6. Total Sale:

Sl. No.	Sales	Value(excluding VAT)	VAT Paid on purchase
(i)	Total sales		
(ii)	Less: Exempt sales		
(iii)	Less: Export		
(iv)	Less: Stock transfer		
(v)	Less: Inter State sales		
(vi)	Less : Sales return		
(vii)	Sales within Tripura		

7. Purchase from outside the State:
(non-creditable purchase)
8. Purchase within the State :

Sl. No.	Items	Tax rate	Value excluding VAT	VAT payable

9. Total purchase(7 + 8)
Value (excluding VAT) _ VAT paid
10. Tax payable :-

Total purchase	VAT payable

11. Interest due, if any :-
12. Total amount payable(10+ 11) :-
13. Tax credit for capital goods :-
14. Tax credit for goods purchased in the current quarter/month :-
15. Tax credit brought forwarded from the previous period :-
16. Total tax credit(13+14+15) :-
17. Excess tax credit, if any:-

Relevant period	Amount	Reason

18. Net tax credit (16-17) :-
19. Tax payable to Government Treasury (12-18) :-
20. Tax Credit Forwarded :-
21. Total amount payable :

Rs.

22. Amount paid to Government Treasury Rs…….....……. (Rupees……)asperChallanNo… ..... (BankScroll No…….....……. dated……

The above statements are true to the best of my knowledge and belief.

Date:

(Signature of the dealer/
or authorized person)

Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

FORM XI

TRIPURA VALUE ADDED TAX ACT, 2004

DEDUCTION CERTIFICATE

(Under Rule 7(4) of TVAT Rules)

Form of report relating to deduction of tax on account of works contract and for transfer of right to use goods.

1. Name & address of the person making the deduction.
2. Name & address of the person from whom the deduction was made.
3. Particulars of deduction :
   (a) Name of work
   (b) Period to which it relates
   (c) Whether the deduction is made for works contract or for transfer of right to use any goods.
   (d) Gross amount payable to the person from whom the deduction was made Rs.
   (e) Details of Departmental recoveries, if any
      (i) Rs.
      (ii) Rs.
      (iii) Rs.
   (f) Details of amounts not liable to be taxed
      (i) Rs.
      (ii) Rs.
      (iii) Rs.
   (g) Breakup of taxable amount at different rate(s) of tax

Taxable Amount (in Rs.)	Rate of Tax (%)	Amount of Tax (in Rs.)
Total		

4. Amount of tax deducted Rs.
5. Date of deduction
6. Amount deposited into the Government Treasury Rs.
7. Chaltan No./Cheque No. Date of deposit
   Forwarded to the Superintendent of Taxes

Signature of the person making the deduction Date

Designation & Seal

FORM XII
TRIPURA VALUE ADDED TAX ACT, 2004
(Under Rule 18(11} of TVAT Rules)

To ..... (Dealer)

.....(Address)

Whereas —

*a) in the opinion of the undersigned it appears that your business is such as to render you liable to pay tax under Tripura Value Added Tax Act, 2004;

And whereas you have failed to apply for registration and to furnish return of your turnover for the period from. .....to. ..... as required u/s. 24(2) of the said Act; *b) And whereas it appears that the sales *and or purchases*[1] of taxable goods have escaped assessment in the assessment for the period from..... to.....

*c) And whereas, the sales *and or purchases*[2] of taxable goods have been under assessed for the period from .....to.....

*d) Any whereas, the taxable goods have been assessed at a lower rate in the assessment for the period from.. .....to. ..... ;

*e)And whereas, the deduction has been wrongly made in the assessment for the period from.... ....to,. ..... ;

And whereas, it appears to me to be necessary to make an assessment U/S.31(1) on the said Act;

You are, therefore, directed to appear in person or by an agent at. ..... (Place) on..... ..... (date)..... at. ..... (time) and there to produce, or cause there to be produced, at the said time and place the return and the accounts and documents of your business for the said period together with any objection which you may wish to prefer and any evidence you may wish to adduce in support thereof.

In case of failure to comply with the terms of this notice you will be liable to summary assess- ment and other penalties as per provisions of the said Act.

Date.....
Place.....

Superintendent of Taxes
Government of Tripura

* strike out phrase and paragraphs not applicable.

1,2 Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

FORM XIII

TRIPURA VALUE ADDED TAX ACT, 2004
ASSESSMENT ORDER SHEET
(Under rule 21(3) of TVAT Rules)

1. Name of Dealer (with complete address.....

   Charge.....Periodending.....

2. Taxpayer‘s Identification Number.....

3..... Sub-Division.

4. RecordNo.....

5. Branches
   (a)
   (b)
   (c)

6. Share - (a) Partner :-Their names with Share -

   (b) Member :-Their names with Share -

7. Turnover returned -
   Name of commodities :-
   (a) Rs.....
   (b) Rs.....
   (c) Rs.....
   (d) Rs.....
   (e) Rs.....
   (f) Rs.....

8. Books produced -

9. Section and sub-section under which assessment made -

Date	Assessment order

FORM XIV
TRIPURA VALUE ADDED TAX ACT, 2004
ASSESSMENT ORDER FORM
[Under rule 21(3) of TVAT Rules]

Charge ……
Name of dealer ……. Address …….

Turnover and Deduction

Tin ……
Record No. …….....
Period ending …….....

1. Turnover returned : Rs. ……
2. Turnover determined : ……..

Total value on account of

(a) Sales of : ……

(b) Purchase of : ……

3. Deduct –

Amount, if any, refunded to customers, for goods returned : ……

4. Turnover
5. Tax payable on turnover of goods –

Item Detail	Turnover	Rate of tax	Tax

6. Tax Credit : ……
7. Net Tax Payable (5-6) : ……
8. Interest payable under Section 45(4) read with : ……
   Rules 30 upto the date of return (filling) / demand
9. Penal Tax U/S …… : ……
10. Total sum payable : ……
11. Amount already paid : ……
12. Net Balance due : …….

Assessed under Section ……..... On .....……

Superintendent of Taxes

1 Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

FORM XV

TR1PURA VALUE ADDED TAX ACT, 2004
Notice of Demand Under Section 37
(Under Rule 27 of TVAT Rules)

To

.....

.....

.....

You are hereby informed that for the return period ending on ..... the sum of Rs ..... as specified overleaf, has been determined as payable by you on account of VAT, interest and penalty.

2. You are required to pay the amount on or before the ..... to Government Treasury .....

3. If you do not pay the amount of VAT on or before the date specified above, you shall be liable to pay further interest with effect from the date commencing after the expiry of the aforesaid in accordance with the provisions of Section 45(4) read with Rules 30.

4. Your are further informed that unless the total amount due, including the interest and the penalty is paid by the above date, a further penalty will be imposed on you and certificate will be forwarded to the Collector for recovery of the whole amount as an arrear of revenue.

5. The above demand may be paid by Bank draft or cheque with the Superintendent of Taxes as payee.

Date.....

FORM XV (REVERSE)
TRIPURA VALUE ADDED TAX ACT, 2004
(Under Rule 27 of TVAT Rules)

Charge.....
Name of Dealer..... Address .....
Taxpayer's Identification No. .....

Demand No : ..... Period ending .....

1 . Turnover returned taxable at :-	Value (Excluding VAT) (Rs)	Tax credit (Rs)
@		
@		
@		
2. Turnover determined taxable at :-		
@		
@		
@		
3. Total tax payable	Rs.	
4. Tax credit allowed	Rs.	
5. Tax due (3) - (4)	Rs.	
6. Interest payable U/S. 45(4) read with Rule	Rs.	
7. Penalty/Composition money	Rs.	
8. Total Sum payable (5) to (7)	Rs.	
9. Amount already paid	Rs.	
10. Net balance due (8) - (9)	Rs.	

Assessed Under Section.....
on.....20.....

Superintendent of Taxes.

FORM XVI

TRIPURA VALUE ADDED TAX ACT, 2004
FORM OF APPEAL
[See rule 23(1) (v)]

Form of appeal against an order of assessment U/S. ..... or Penalty passed U/S. ..... of this Act.

To

The.....
.....
.....

The ..... day of.....20.....

Date of order appealed against.....

Name and designation of the officer who passed the order.....

Period of assessment from.....to ..... (Amount of turnover determined)

(a) Rs..... (b) Rs..... (c) Rs..... (d) Rs..... (e) Rs..... (f) Rs.....

Total Rs.....

(Enter here the name of commodity)

The petition of..... of. ..... post office. ..... District is follows :-

1. Under Trtpura Value Added Tax Act, 2004, your petitioner has been assessed a tax of .....on turnover of Rs. ..... as shown above (Here enter the names of commodities.)
2. Under Section..... ofTripuraValueAddedTaxAct,2004aspenaltaxof .....has been imposed on your petitioner,
3. The notice of demand which your petitioner received on. ..... is attached hereto.
4. A certified copy of the order appealed against is attached.
5. Your petitioner‘s turnover, according to the provisions of the Act, of the business places situated in the District (s) of..... for the period from. ..... to .....was as under.

   Turnover of (a) Rs.....

   (b) Rs.....

   (c) Rs.....

   (d) Rs.....

   (e) Rs.....

   (f) Rs.....

   Total turnover Rs.....

6. Such turnover was the whole turnover of your petitioner during the period, Your petitioner has no other turnover during the said period.
7. Your petitioner has made a return of his turnover to the office of. ..... under Section 24 of the Act and has complied with all the terms of the notice served on him by the..... under Section. ..... of the Act.
8. Your petitioner was prevented by sufficient cause from making the return required by section 24 or, had not reasonable opportunity to comply or was prevented by sufficient cause from complying with the terms of the notice or from producing the evidence required under Section..... as more particularly specified in the statement hereto annexed.
9. (Enter here the grounds on which appeal).

10. Your petitioner, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable under the Act or that the assessment may be set aside and/or demanded to ..... For assessment or that the order of the ..... imposing a penal tax of Rs. ..... upon your petitioner may be set aside.

I. the petitioner named above, do hereby declare that what is stated herein is true to the best of my information and belief and that all tax due in respect of the order of assessment appealed against has been paid under Treasury Challan No..... dated ..... (or at least fifty percent of the tax/penal tax, assessed as may be required by you, shall be paid by me before the appeal is entertained).

Signed.....

(To be signed by the dealer or by an agent duly authorised in writing in this behalf by the appellant).

* Here enter the names of Commodities.

FORM XVII
(Under Rule 29 of TVAT Rules)

NOTICE OF DEMAND UNDER SECTION 38 OF

TRIPURA VALUE ADDED TAX ACT, 2004

To. ..... (Name)

..... (Address)

Whereas..,. ..... (name of the defaulting dealer), a dealer having the place of business at..... and holding Taxpayer‘s Identification Number ..... under Tripura Value Added Tax Act, 2004 defaulted to pay arrears under the said Act amounting to Rs :..... (Rupees. .....);

And whereas it is now considered necessary to resort to the mode of recovery prescribed by and under section 38 of the said Act;

You are hereby required under section 38 ol the said Act to deposit the said amount of Rs..... (Rupees .....) or such sum as is due or may

become due by you to the said defaulting deal 3r or such sum as you hold or may subsequently for or on account of the said defaulting dealer either in your name or jointly with any other person or persons, whichever sum is less, within thirty days from the date of receipt of this notice or forthwith on the money being due to the defaulting dealer, if such money becomes due to the said dealer after thirty days from the date of receipt of this notice in the Government Treasury/Reserve Bank of India at. ..... under the head of account —0040-Sates Tax Receipts under Tripura Value Added Tax Act, 2004 and to produce within a week from the date of such deposit a receipted copy of the cha!lan before the undersigned in proof of payment thereof;

Please note that any claim respecting the money in relation to this notice arising after the date of this notice shall be void as against the demand contained in this notice;

Please also note that objection, if any, on the ground that the sum demanded or any part thereof is not due by you to the defaulting dealer above named or on the ground that you do not hold any money for or on account of the said defaulting dealer or on the ground that money demanded or any part thereof is not likely to be due to the said dealer, or be held for on account of the said dealer, may be filed before the undersigned within fifteen days from the date of service of this notice and such objection, should be accompanied by a statement on oath to the above effect and you may further be required to prove to the satisfaction of the undersigned the correctness of your objection on a date to be intimated to you.

Please note further that on production of tho receipted challan in compliance with this notice you shall be fully discharged from your liability to the said defaulting dealer to the extent of the amount so paid.

Superintendent of Taxes

In the event of your discharging any liability to the said defaulting dealer or to any of the representatives or assigns after receipt of this notice, you shall be personally liable to the extent of your own liability to the said defaulting dealer so discharged or to the extent of the said defaulting dealer‘s liability for any sum due under the whichever is less;

If you fail to make payment in pursuance of this notice, you shall also be deemed to be a dealer in default under the Act in respect of the amount specified in this notice and further proceedings may be taken against you for the realisation of the amount as if it were an arrear due from you under the Act and this notice shall have the same effect as an attachment of a debt.

Copies of this notice are forwarded to :-

1. (Name and address of

defaulting dealer)

2.....

SEAL

Address.....

Date.....

(Joint holders, if any, of
the money

forming the
subject matter of this notice)

Assistant Commissioner

.....

Superintendent of Taxes

.....

FORM XVIII

TRIPURA VALUE ADDED TAX ACT, 2004

CHALLAN FOR PAYMENT

(Under Rule 31 of TVAT Rules)

Tax / Penalty / Composition Money Paid To :
Treasury / Sub-Treasury Code :
DDO Code : Major Head : 0040 Sub-
Major Head : 00 Minor Head 102

Name of the Bank :
Tax Period :
Demand No. (if any) :

By Whom Tendered	Name, TIN and Address of the Dealer on whose behalf money is paid	Payment on Account of	Amount Deposited (Rs.)
		Tax Penalty interest Composition Money Miscellaneous	

Rupees (in words)

Challan No. & Date :

Signature of the Dealer or Authorised Person **FOR TREASURY USE ONLY**

Scroll No. :	Date of Receipt :
Received Payment of Rs. ..... (Rupees. .....) in words	

Signature of Treasurer	Signature of Accountant	Signature of Treasury / Sub-Treasury Officer

	SI.No.	
	No. in the Demand Register	
	Treasury Challan No. and date	
	Name of Dealer	
	Demand in excess of advance	
	Penal Tax	
	Composition money	
	Miscellaneous	
	Total	

	SI.No.	
	Record No.	
	Treasury / challan number and date	
	Name and address of dealer making the payment & TIN	
	Amount paid	
	Remarks	
	Sl.No.	
	Index No.	
	Taxpayer's Identification Number & Name of Dealer	
	Turnover Determined (Return wise)	
	Demand (before deduction of Advance)	
	Advance	
	Net Demand	
	Interest / Penalty	
	Composition money	
	Total Demand/ Demand No.	
	Amount	
	Challan No. & date	
	Remarks	

FORM XXI

TRIPURA VALUE ADDED TAXACT.2004 **TRIPURA VALUE ADDED TAX ACT, 2004**

Refund **Refund**

(Under Rule 37(1) of TVAT Rules) Book No..... Voucher No. : .....

(Tax - Taxes under Tripura

(Under Rule 37(1) of TVAT Rules) Book No : .....

Voucher No. :.....

(TAX-TAXES UNDERTRIPURA VALUE ADDED TAX ACT) Orderforfundoftax

Treasury/Sub-Treasury

State Bank of India

Payable at the.....

Value Added Tax Act) Reserve Bank of India

To

The Treasury Officer

The Sub-Treasury Officer

The Agent, State Bank of India

The Agent, United Bank of India

Refund Payable to 1. Certified that with reference to the assessment record No.....a refund of Rs.....is due to. ..... in in respect of the return period ending.....

Assessment record No. 2. Certified that the tax concerning which this refunds given has been credited in the Treasury.

Date of order directing refund. 3. Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the assessment record under my signature.

Amount of refund. 4. Please pay to. ..... the sum of Rs. ..... (in words)

Seal Date.....PIace.....

.....Superintendent

Challan No. and date

Original payment. Received payment pay Rupees. ..... only.

Signature of Superintendent. Claimant‘s signature Treasury

Officer-in-charge of the Sub-Treasury

Signature of receipient of the voucher .....

The.....20.....

Examined The.....20.....

Date of encashment Accountant.

FORMXXII

TRIPURA

VALUE ADDED TAX ACT, 2004

REFUND

REGISTER

(Under

Rule 38(1) of TVAT Rules)

Charge : Fir

SI.No.	Dealer‘s TIN, Name & Address	Tax period in respect of which refund	Amount of refund Claimed	Amount of refund Allowed	Refund Voucher No. & date	Refund set off against other demands

FORM XXIII

TRIPURA VALUE ADDED TAX ACT, 2004

REGISTER OF

PROSECUTION (Under Rule 39 of TVAT Rules)

Circle.....

Serial No.	Year	Name of dealer	address	Date of prosecution of issue of notice thereof	Nature of offence	Result	Amou mone ar
1	2	3	4	5	6	7	

FORM XXIV
TRIPURA VALUE ADDED TAX ACT, 2004
(Under Rule 48 and 51 of TVAT Rules)

SL. Number of Form .....

To
The Superintendent of Taxes
Charge

In accordance with the provisions of Rules 48 and 51 of Tripura Value Added Tax Rules, 2005,1 / We* hereby declare that the consignment detailed below is being imported into Tripura, by Rail/Air/ Steamer and apply for a permit to transport the same by road/by boat from the railway stations/ steamer station/post office/air port mentioned below :-

(1)Name and address of seller from whom purchased (2)Name and address of the consignee
(3)Place of Despatch
(4)Name of railway station/ steamer station/ post office/ air port from where delivery will be taken
(5)Destination
(6)Description of consignments

: ..... : ..... : ..... : .....

: .....

SI. No.	Item Code	Description	Quantity & Unit	Weight (Kgs)	Value (Rs.)	Consignor Invoice		Railway Receipt/ Bill of Lading/ Air Note	
						No.	Date	No.	Date

Total value Rs.....(Rupees. ..... (in words) (12)
Remarks (if any) : .....

I/We hereby declare that I/We am/are registered under Tripura Value Added Tax Act, 2004, holding Taxpayer‘s Identification No. ..... and the above statements are true to the best of my/our knowledge and belief.

I/We also undertake to duly account for to you the disposal of the above goods when imported and to pay tax on the sales thereof according to provisions of the said Act and the Rules made thereunder.

Name of the dealer in full : .....

Address : .....

Signature and status of the applicant * Strike out which is not applicable.

No. :

: .....

PERMIT

hereby permit to take delivery / transport the consignment detailed above.

Seal Signature of the Superintendent of Taxes.

Date:

FORM XXV

TRIPURA VALUE ADDED TAX ACT, 2004

DECLARATION OF TAXABLE GOODS CARRIED BY TRANSPORTERS

(Under Rule 49(1) of TVAT Rules)

SI. Number of Form .....

To

The Officer-in-Charge

Checkpost.

In accordance with the provision of section 67(2) of the TVAT Act, 2004 read with rule 49(1) of TVAT Rules, 2005 I/We hereby declare thai the consignment, whose detail is given over leaf, is being imported into/exported out of Tripura, by Road/Rail/Air/Steamer.

1. Registration Number of the Transporter :

2. Whether consignment is imported into / exported out of Tripura : Import / Export

3. Place of Despatch :

4. Destination :

5. Lorry Number :

6. Manifest Number : and date :

[If goods are sent out side the State indicate the Permit No. and date authorising such export under Rule 54(6)]

Permit No. :
Date :
Form XXVII Serial No. :

i) I/ We hereby declare that the above statements are true to the best of my/ our knowledge.

ii) I/ We also undertake to duly account for the transport of above goods and its delivery to registered dealer on the basis of permit issued by the Superintendent of Taxes according to provisions of the Tripura Value Added Tax Act, 2004.

Name in Full of the Transporter:

Address :

Checkpost Permit No. :

Signature and Status of the Applicant :

CHECK POST PERMIT

I hereby permit to transport the consignment detailed above across the barrier.

Seal

Officer-in-charge date :

FORM XXV (REVERSE)

TRIPURA VALUE ADDED TAX ACT, 2004

Under Rule 27 of WAT Rules)

CONSIGNMENT DETAILS

SI. No.	Consignment Note		Consignor			Consignee		Item Code	Description	Number	
	Number	Date	Name	Invoice No.	Invoice Date	Dealer Regn No.	Name			Pkgs	Units
1	2	3	4	5	6	7	8	9	10	11	12

Code* : V - Verified , S - Seized

Signa

ture and Status of the Applicant with Seal

FORM XXVI
TRIPURA VALUE ADDED TAX ACT, 2004
(Under Rule 52(1) of TVAT Rules)

Intimation of Import of Taxable Goods.

Issued to : SL Number of Form.....

(Name of the dealer) (Address of the dealer)

(Taxpayer's Identification Number)

Valid for transport from or across the notified station/or place, namely:

To
The Superintendent of Taxes/ Inspector*
Charge/Section*
Posted on duty at the notified station or place, namely.....

In accordance with the provisions of Rules 52(1) of Tnpura Value Added Tax Rules, 2005, I/We* hereby intimate that the consignment detailed below is to be imported into Tripura, by Rail/Air/Road *crossing the notified area under Rule 68 of the said Rules at. ..... (here insert the name of the notified area).

(a) Name and address of the seller from whom purchased

(b) Name and address of the consignee

(c) Place of Despatch

(d) Destination

(e) Description of consignments

SI. No.	Item Code	Description & Unit	Quantity (Kgs)	Weight (Rs.)	Value Invoice	Consignor		Railway Receipt/ Bill of Lading/ Air Note No.	
						No.	Date	No.	Date

Total value Rs.....(Rupees..... (in words).

Mode of transport:.....

I/We hereby declare that I/We* am/are* a registered dealer under Tripura Value Added Tax Act, 2004 holding Taxpayer's Identification Number as mentioned and the above statements are true to the best of my/our* knowledge and belief.

I/We* also undertake to duly account for to you the disposal of the above goods and to pay tax on the sales thereof in accordance with the provision of the said Act.

Name of the dealer (in full) : .....

Signature Of the Applicant : .....

Date..... Status of the applicant : .....

* Strike out which is not applicable.

CHECK POST PERMIT

Checkpost Permit No:

I hereby permit to transport the consignment detailed above cross the barrier

Date : ..... Officer-in-Charge

.....Checkpost

SEAL

FORM XXVII
TRIPURA VALUE ADDED TAX ACT, 2004
(Under Rule 55(1) of TVAT Rules)
(Application form for issue of permit for exporting taxable goods from Tripura)

To SI.Number of Form..... The Superintendent of Taxes
Charge

In accordance with the provisions of Section 66 of the Tripura Value Added Tax Act, 2004 read with Ru!e 55(1) of Tripura Value Added Tax Rules, 2005, !/We* hereby declare that the consignment detailed below is required to be exported from Tripura, by Rail/Air/Steamer and apply for a permit to transport the same by road/by boat from the railway station/steamer station/Post Office/Air Port mentioned below :-

(1) Name, address and TIN under TVAT/Registration No. under CST:..... Act of the Applicant (in-case the applicant is not registered, details of registered dealer from whom goods have been purchased)

(2) Name and Address of the consignee (Registration No. in case consignee is a registered dealer under CST Act) :.....

(3)Place of Despatch :.....

(4)Name of railway station/ steamer station/ post office/ airport from:..... where goods will be sent

(5)Destination :.....

(6)Description of consignments

SI. No.	Item Code	Description & Unit	Quantity (Kgs)	Weight (Rs.)	Value Invoice	Consignor		Railway Receipt/ Bill of Lading/ Air Note	
						No.	Date	No.	Date

(7)Amount of TVAT/ CST paid (with Challan No. & Date) :.....

(8)Details of _C‘ Form / _F‘ Form used for the consignment (if any):.....

(9)Remarks (if any) : .....

I/We hereby declare that the above statement are true to the best of my/our* knowledge and belief. I/We have deposited the tax as per provisions of Tripura Value Added Tax Act, 2004.

I/We, registered under CST Act, 1956 vide No. ..... do hereby undertake to duly account for the disposal of above consignment and pay tax as per provision of CST Act.

Name of the dealer (in full) : .....

Signature and status of the Applicant : .....

'*Strike out which is not applicable. : .....

PERMIT

No. : .....

I hereby permit to transport the consignment detailed above.

Seal Signature of the Superintendent of Taxes

Date : Charge : .....

FORM XXVIII

TRIPURA VALUE ADDED TAX ACT, 2004
PROCLAMATION FOR AUCTION FOR SALE
(Under Rule of 71 (5) of TVAT Rules)

No..... Date .....

Notice is hereby given for information of the general public and merchants and traders that the under mentioned unclaimed goods which are lying at. ..... (Place) will be sold by public auction at.....(Place) on.....(date) at. ..... (time).

2. All intending bidders are invited to attend the auction sale.

3. The following are particulars of the goods, which shall be sold by auction.

(a)

(b)

(c)

(d)

(e)

(f)

(g)

(h)

4. The auction will be governed under the following conditions :-

(a) The Superintendent of Taxes shall reserve the right to withhold the auction or to withdraw any item from the auction at any time or stage without assigning any reason therefore,

(b) The goods will be put on open bid for auction and will be sold to the bidder if and when such bid will be considered reasonable by the auctioning authority.

(c) The auction sale value must be paid in cash b} the higher bidder on demand immediately on the spot after the bid is closed.

(d) The goods shall be removed by the successful bidder within 48 hours of the auction, otherwise demurrage charges shall be levied @ Rs. 100/- (one hundred) per day irrespective of the value and quantity of the goods.

(e) Rs, 200/- (Rupees two hundred) should be deposited by the intending bidder as security money before commencement of the auction. The refund will be made immediately after the close of the auction on the spot. However, the security money will be forfeited if the successful bidder refuses to pay the value in cash or attempts to revoke or withdraw his final bid.

(f) The decision of the auctioning officer at the spot shall be final in all respects.

Superintendent of Taxes
Government of Tripura.

FORM XXIX
TRIPURA VALUE ADDED TAX ACT, 2004
TAX INVOICE
[Under Rule 6(6} (i) of TVAT Rules]

TAX INVOICE - Page - 1.

Invoice Serial No. .....
Date of Issue .....

Seller's Name :
Seller's Address :
Taxpayer's Identification Number(TIN) :
Seller's Telephone No. :

Buyer's Name :
Buyer's Address :
Buyer's TIN :
Buyer's Telephone No. :

Terms of sale: Cash- Cheque- Credit- Other Terms -

SI.No.	Item Code	Item Description	Quantity	Unit Price (Rs.)	Sale Price (Rs.)	Tax Rate (%)	VAT Payable
Total							

ORIGINAL-BUYER

FORM XXIX
TRIPURA VALUE ADDED TAX ACT, 2004
TAX INVOICE
[Under Rule 6(6} (i) of TVAT Rules]

TAX INVOICE - Page - 2.

Invoice Serial No. .....
Date of Issue .....

Seller's Name :

Seller's Address :

Taxpayer's Identification Number(TIN) :

Seller's Telephone No. :

Buyer's Name :

Buyer's Address :

Buyer's TIN :

Buyer's Telephone No. :

Terms of sale: Cash- Cheque- Credit- Other Terms -

SI.No.	Item Code	Item Description	Quantity	Unit Price (Rs.)	Sale Price (Rs.)	Tax Rate (%)	VAT Payable
Total							

1st copy- TAX CONTROL

FORM XXIX
TRIPURA VALUE ADDED TAX ACT, 2004
TAX INVOICE
[Under Rule 6(6} (i) of TVAT Rules]

TAX INVOICE - Page - 3.

Invoice Serial No. .....
Date of Issue .....

Seller's Name :

Seller's Address :

Taxpayer's Identification Number(TIN) :

Seller's Telephone No. :

Buyer's Name :

Buyer's Address :

Buyer's TIN :

Buyer's Telephone No. :

Terms of sale: Cash- Cheque- Credit- Other Terms -

SI.No.	Item Code	Item Description	Quantity	Unit Price (Rs.)	Sale Price (Rs.)	Tax Rate (%)	VAT Payable
Total							

2nd copy- SELLER

FORM XXX

TRIPURA VALUE ADDED TAX ACT, 2004

CREDIT NOTE

[Under Rule 6(6) (ii) of TVAT Rules]

CREDIT NOTE - Page -1. Credit Note Serial No.

Date of Issue

1. Seiier's Name :
2. Seller's Address :
3. Taxpayer's Identification Number (TIN):
4. Seller's Telephone No.:
5. Tax Invoice No. :
6. Date of Issue :
7. Taxable Value shown on the Tax Invoice:
8. Correct Taxable Value :
9. Difference Amount (7 - 8) :
10. Tax Charged on Difference Amount :
11. Brief Explanation for Issuing of the :

    Credit Note

ORIGINAL-BUYER

FORM XXX

TRIPURA VALUE ADDED TAX ACT, 2004

CREDIT NOTE

[Under Rule 6(6) (ii) of TVAT Rules]

CREDIT NOTE - Page -2. Credit Note Serial No.

Date of Issue

1. Seller's Name :
2. Seller's Address :
3. Taxpayer's Identification Number(TIN):
4. Seller's Telephone No.:
5. Tax Invoice No. :
6. Date of Issue :
7. Taxable Value shown on the Tax Invoice:
8. Correct Taxable Value :
9. Difference Amount (7 - 8) :
10. Tax Charged on Difference Amount :
11. Brief Explanation for Issuing of the :
    Credit Note

1st Copy - TAX CONTROL

FORM XXX

TRIPURA VALUE ADDED TAX ACT, 2004

CREDIT NOTE

[Under Rule 6(6) (ii) of TVAT Rules]

CREDIT NOTE - Page -3. Credit Note Serial No.

Date of Issue

1. Seiier's Name :
2. Seller's Address :
3. Taxpayer's Identification Number(TIN):
4. Seller's Telephone No.:
5. Tax Invoice No. :
6. Date of Issue :
7. Taxable Value shown on the Tax Invoice:
8. Correct Taxable Value :
9. Difference Amount (7 - 8) :
10. Tax Charged on Difference Amount :
11. Brief Explanation for Issuing of the :

    Credit Note

2nd Copy - SELLER

FORM XXXI

TRIPURA VALUE ADDED TAX ACT, 2004

DEBIT NOTE

[Under Rule 6(6) (iii) of TVAT Rules]

DEBIT NOTE - Page -1. Debit Note Serial No.

Date of Issue

1. Seiier's Name :
2. Seller's Address :
3. Taxpayer's Identification Number(TIN):
4. Seller's Telephone No.:
5. Tax Invoice No. :
6. Date of Issue :
7. Taxable Value shown on the Tax Invoice:
8. Correct Taxable Value :
9. Difference Amount (7 - 8) :
10. Tax Charged on Difference Amount :
11. Brief Explanation for Issuing of the :

    Debit Note

ORIGINAL - BUYER

FORM XXXI

TRIPURA VALUE ADDED TAX ACT, 2004

DEBIT NOTE

[Under Rule 6(6) (iii) of TVAT Rules]

DEBIT NOTE - Page -2. Debit Note Serial No.

Date of Issue

1. Seiier's Name :
2. Seller's Address :
3. Taxpayer's Identification Number(TIN):
4. Seller's Telephone No.:
5. Tax Invoice No. :
6. Date of Issue :
7. Taxable Value shown on the Tax Invoice:
8. Correct Taxable Value :
9. Difference Amount (7 - 8) :
10. Tax Charged on Difference Amount :
11. Brief Explanation for Issuing of the :

Debit Note

1st Copy - TAX CONTROL

FORM XXXI

TRIPURA VALUE ADDED TAX ACT, 2004

DEBIT NOTE

[Under Rule 6(6) (iii) of TVAT Rules]

DEBIT NOTE - Page -3. Debit Note Serial No.

Date of Issue

1. Seiier's Name :
2. Seller's Address :
3. Taxpayer's Identification Number(TIN):
4. Seller's Telephone No.:
5. Tax Invoice No. :
6. Date of Issue :
7. Taxable Value shown on the Tax Invoice:
8. Correct Taxable Value :
9. Difference Amount (7 - 8) :
10. Tax Charged on Difference Amount :
11. Brief Explanation for Issuing of the :
    Debit Note

2nd Copy - SELLER

FORM XXXII
TRIPURA VALUE ADDED TAX ACT, 2004
CLOSING STOCK INVENTORY
as on.....
[Under Rule 6(2) (c) of TVAT Rules]

Name of the dealer :

Address :

Taxpayer‘s Identification Number :
[under ttieTripura Value Added
Tax Act 2004]

Rate of tax	Serial No.	Name and Address of the Selling dealer	TIN	Invoice/ Bill No. with date	Item	Quantity / Number	Purchase value (including tax (Rs.)	Aggregate purchase price for individual tax rates [sub total of (8)]
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Grand Total

Certified that the details given above are true to the best of my knowledge.

Date . Signature

Name :

Status :

FORM XXXIII
TRIPURA VALUE ADDED TAX ACT, 2004
APPLICATION FOR REFUND
[Under Rule 35(2) of TVAT Rules]

Charge No. :
Dated : / /
Dealer‘s TIN :
Dealer‘s Name :
Address :

Period of Assessment :
for which Refund Claimed

Details of Payment :

Date of Payment	Treasury / Bank	Challan/ Scroll No.	Amount

Amount of Refund Claimed :
Grounds on which Refund Claimed :

Signature .....
Status .....

FORM XXXIV
TRIPURA VALUE ADDED TAX ACT, 2004
INDEMNITY BOND
(Under Rule 53 of TVAT Rules)

Know all men by these presents I S/o. registered dealer under the Tripura VAT Act, 2004 under the TIN (hereinafter called the Obligor is / are held and firmly bound unto Government of Tripura (hereinafter called the Government) in sum of (in figures) Rupees (in words) well and truly to be paid to the Government on demand and without demur for which payment to be well and truly made I bind myself and my heirs, executors, administrators, legal representatives and assign / We bind ourselves, our successors and assign and the person for the time being having control over our assets and affairs.

Signed this day of Two thousand and . Whereas rule 53 of the Tripura VAT Rules, 2005 requires that in the event of a blank of a duly completed form of declaration is lost while it is in the custody of the dealer or in transit to the selling / purchasing dealer, to furnish an indemnity bond to the authority from whom the said form was obtained.

And whereas the obligor here is such dealer, and whereas the obligor has lost the declaration in Form bearing No. which was blank / duly completed, and was issued to him by (Name and destination of the authority) in respect of the goods mentioned below (hereinafter referred to as the ―FORM‖.

SI.No.	No. of Bill/ invoice challan	Date	Description of goods	Quantity	Amount
(1)	(2)	(3)	(4)	(5)	(6)

Now the condition of the above written bond of obligation is such that the obligor shall in the event of a loss suffered by the Government (in respect of which the decision of the Government or the authority appointed for the purpose shall be final and binding on the obligor) as a result of the misuse of the form.

Pay to the Government on demand and without demur the said sum of Rs._____ Rupees _____ _.(in words) and shall otherwise indemnify and keep the Government harmless and indemnity against and from all liabilities incurred by the Government as a result of the

misuse of such form. Then the above written bond or obligation shall be void and of no effect but otherwise shall remain in full force, effect and virtue. The obligor further undertakes to mortgage / charge, the properties specified in the schedule hereunder written by execution of proper deed or mortgage / charge for the payment of the said sum whenever called upon to do so by the assessing authority.

SCHEDULE

(Give details of the properties mortgaged / charged }

And these presents also witnesseth that the liability of the obligor hereunder shall not be impaired or discharged by reasons of any forbearance, act or omission of the Government or for any time being granted or indulgence shown by the Government or by reason of any change in the constitution of the obligor in cases where the obligor is not an individual.

The Government agrees to bear the stamp duty if any, chargeable on these presents,

In witness whereof the obligor has set his hand / has caused these presents executed by its authorized representative, on the day, month and year above written.

Signed by the above named obligor
In the presence of -

1.

2. Obligor‘s signature

Accepted for and on behalf of the Government of Tripura by name and designation of the officer duly authorised in pursuance of article 299(1) of the Constitution to accept the bond and on behalf of the Government of Tripura.

In the presence of -

1.

2. (Name and Designation of the Officer)

FORM XXXV

(Under Rule 21(2) of the TVATRules)

No. F.

GOVERNMENT OF TRIPURA

OFFICE OF THE SUPERINTENDENT OF TAXES

CHARGE_____

Dated, the

NOTICE UNDER SUB-SECTION (1) OF SECTION 31 OF THE TRIPURA VALUE ADDED TAX ACT, 2004 (ASSESSMENT).

To M/s.....

..... (address)

.....(Taxpayer‘s Identification No.)

In order to enable me to satisfy myself whether the returns filed by you under section 24 of the Tripura Value Added Tax Act, 2004 for the month / quarter ending is correct and complete.

Whereas, you are liable to pay tax under the Tripura Value Added Tax Act, 2004 having not applied for registration under section 24 of the Act for the month / quarter ending by the due date;

Whereas, I have reasons to believe that detected scrutiny of the returns for the month / quarter ending filed by you is necessary;

You are hereby, requested to attend in person or by an agent at my office at on (date) at (time) A.M.P.M. and these to produce or cause to be produced the accounts and documents specified relating to your turnover of sales and / or of purchase for the aforesaid period and any other evidence on which you may rely in support of the said return.

Date

Place

Superintendent of Taxes

Government of Tripura

Charge —

Particulars of accounts & documents to be produced :-

(1) Cash book, (2) Ledger(General and Personal), (3) Journal, (4) Bill register, (5) Cash/ Credit memo, copies of bill, (6) Tax invoice, (7) C- foils of form _C‘ / _F, (8) Purchase register, (9) Copies of permits, (10) Sale register, (1t) Final accounts & balance sheet etc.

FORM XXXVI

TRIPURA VALUE ADDED TAX ACT, 2004

No. F. .

GOVERNMENTOFTRIPURA

OFFICE OF THE SUPERINTENDENT OF TAXES

CHARGE-

Notice under section 32(1) of The Tripura Value Added Tax Act, 2004 read with Rules 21(5) of the Rules thereunder.

Whereas, from the information I posses, it appears that you are liable to pay tax for the period to under the Tripura Value Added Tax Act, 2004;

Whereas, notwithstanding your liability to pay tax under the said Act, you have failed to get yourself registered;

You are hereby directed to attend in person or by an agent to appear before the undersigned at his office at on at A.M/P.M. and to produce or cause to produce4 records and documents for the period as mentioned above.

In case of failure to appear on the fixed date and time, I shall assess you to the best of my judgement.

Date

Place

Superintendent of Taxes
Government of Tripura

Charge

FORM XXXVII

TRIPURA VALUE ADDED TAX ACT, 2004

PURCHASE STATEMENT

[Under Rule 16(7) of TVAT Rules]

1. Charge : Tax Period :Month/Quarter : Year :

2. Dealer‘s TIN :

3. Name of the Dealer :

4. Address :

5. Details of Purchase of Taxable Goods

SI. No.	Seller's TIN	Seller's Name	Purchase of goods for	Purchase capital of goods	Total Invoice Involved	Amount Excluding VAT	VAT	For Office Use(Detail of Tax Credit Payable To the Dealer)	
								No. of Installment	Installments Amount
Total									

Date

(Signature of the Dealer or Authorised Person)

FORM XXXVIII

TRIPURA VALUE ADDED TAX ACT, 2004

SALES STATEMENT

[Under Rule 16(7) of TVAT Rules]

1. Charge : Tax Period :Month/Quarter : Year :
2. Dealer's TIN :
3. Name of the Dealer :
4. Address :
5. Details of Salesof Taxable Goods

SL.No.	Purchaser‘s TIN	Purchaser's Name	Total Invoice Involved	Amount Excluding VAT	VAT	Remarks
Total						

Date

(Signature of the Dealer or Authorised Person)

FORM XXXIX

TRIPURA VALUE ADDED TAX ACT, 2004

[Option under sub-rule (8) of rule 6 of TVAT Rules]

To

The Superintendent of Taxes,

Charge -

I, (Name of the dealer) (Address) holding Taxpayer‘s Identification Number (TIN) under the Tripura VAT Act, 2004 hereby give the option for payment of a lump sum in lieu of tax by way of composition for the year . For that purpose I heresy declare that I am dealing in goods declared tax free under section or / and goods being purchased by me from other registered dealers after payment to them of tax under section of the said Act and that my turnover in a year has ordinarily been less than rupees ten lacs.

2. I shall furnish returns for the period specified in rule of the Tripura VAT Act, 2004 from the date on which the option given by me stands revoked under the provisions of sub-section of section of the said Act.

Signature of the dealer

Place

Date

FORM XL

TRIPURA VALUE ADDED TAX ACT, 2004

Declaration in respect of Manager or other officers / charge of Manager or other Officers under subsection (1) of section 54 of the Tripura VAT Act 2004 read with rule 17(2) (g) of the Tripura VAT Rules.

To

The Superintendent of Taxes

Charge

In accordance with the provisions of section 54(1) of the Tripura Value Added Tax Act, 2004 read with Rule 17(2) (g) of the Tripura Value Added Tax Rules, 2005, I / We hereby declare :hat the person detailed below has been appointed as (designation) of this firm.

1. Name & address of the dealer

2. Taxpayer‘s Identification number

3. Details of the person appointed as (designation)

(a) Name (in block letters)

(b) Father‘s Name

(c) Age Sex (M/F) Nationality

(d) Present address

(e) Permanent address

(f) Date of appointment

(g) Signature of the person appointed

Date.....

Signature of the Tax Payer or
Authorized signatory.

FORM NO. XLI

TRIPURA VALUE ADDED TAX ACT, 2004

[Under Rule 6 (6)(iv) of the TVAT Rules, 2005]

Purchase Voucher

Serial No.

Date:

1. Purchaser‘s name:…….. …….. ……..……
2. Purchaser‘s address ……... ……. ….....……
3. Tax payer‘s Identification Number(TIN)…….....……
4. Purchaser‘s Telephone No…….…….....……
5. Seller‘sName……..…….....……
6. Seller‘s address…….....… ……..
7. Seller‘sTIN…….....……
8. Seller‘s Telephone No…….....…… ……
9. Terms of purchase cash /cheque / credit / other forms:

Sl. No.	Item code	Item descriptio	Quantity	Unit price	Purchase price	Tax rate	VAT payable
1.	2.	3.	4.	5.	6.	7.	8.
Total VAT payable :							Rs.

Signature of Seller/ Authorized signatory

Signature of Purchaser/ Authorized signatory

Ist Copy :- Tax Control

The name and address of printer

Ist and Last serial No.

1 Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

FORM NO.XLI

TRIPURA VALUE ADDED TAX ACT,2004

[Under Rule 6 (6)(iv) of the TVAT Rules,2005]

Purchase Voucher

Serial No. :-

Date :

1. Purchaser‘s name:…….. …….. ……..……
2. Purchaser‘s address ……... ……. ….....…….……
3. Tax payer‘s Identification Number(TIN)…….....……
4. Purchaser‘s Telephone No…….…….....……
5. Seller‘sName…….…….....……
6. Seller‘s address…….....…… ……..
7. Seller‘sTIN…….....…….……
8. Seller‘s Telephone No……. …….....……
9. Terms of purchase cash /cheque / credit/ other forms:

Sl. No.	Item code	Item description	Quantity	Unit price	Purchase price	Tax rate	VAT payable
1.	2.	3.	4.	5.	6.	7.	8.
Total VAT payable :							Rs.

Signature of Seller/ Authorized signatory

Signature of Purchaser/ Authorized signatory

2nd Copy:- Purchaser

The name and address of printer

Ist and Last serial No.

1 Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

FORM NO.XLI

TRIPURA VALUE ADDED TAX ACT, 2004

[Under Rule 6 (6)(iv) of the TVAT Rules, 2005]

Purchase Voucher

Serial No :-

Date :-

1. Purchaser‘s name:…….. …….. …….....……
2. Purchaser‘s address ……... ……. …….....……
3. Tax payer‘s Identification Number(TIN)…….....……
4. Purchaser‘s Telephone No…….…….....……
5. Seller‘sName……..…….....……
6. Seller‘s address…… …….....……..
7. Seller‘sTIN…….…….....……
8. Seller‘s Telephone No……. …….....……
9. Terms of purchase cash /cheque / credit/ other forms:

Sl. No.	Item code	Item descriptio	Quantity	Unit price	Purchase price	Tax rate	VAT payable
1.	2.	3.	4.	5.	6.	7.	8.
Total VAT payable :							Rs.

Signature of Seller/ Signature of Purchaser/

Authorized signatory Authorized signatory

3rd Copy:-Seller.

The name and address of printer

Ist and last Serial No.

1 Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

FORM – XLII
TRIPURA VALUE ADDED TAX ACT, 2004
ANNUAL PURCHASE STATEMENT
[Under Rule 16 (4) of the TVAT Rules, 2005]

Charge No. - Year

Name of the dealer

Address

Tin

Sl. No.	Seller's name	Seller's Tin	Purchase of goods for	Rate of VAT	Amount excluding VAT	VAT paid against purchase
1	2	3	4	5	6	7
				Total …		

Certified that the details given above are true to the best of my knowledge.

Date

Signature

Name :

Status :

1 Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

FORM – XLIII
TRIPURA VALUE ADDED TAX ACT, 2004
ANNUAL SALE STATEMENT
[Under Rule 16 (4A) of the TVAT Rules, 2005]

Charge No. - Year

Name of the dealer

Address

Tin

Sl. No.	Purchaser's name	Purchaser's Tin	Rate of VAT	Sale Value excluding VAT / CST	VAT payable	CST payable	Value of Stock Transfer
1	2	3	4	5	6	7	8
Total...							

Certified that the details given above are true to the best of my knowledge.

Date Signature

Name :

Status :

1 Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).