

# TRIPURA GAZETTE

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## EXTRAORDINARY ISSUE

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*Agartala, Wednesday, November 20, 2013 A. D., Kartika 29, 1935 S. E.*

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PART--I-- Orders and Notifications by the Government of Tripura,  
The High Court, Government Treasury etc.

**NO.F.I-11(17)-TAX/2007(PART-III)**  
**GOVERNMENT OF TRIPURA**  
**FINANCE DEPARTMENT**  
**(TAXES & EXCISE)**

**Dated, Agartala, the 20<sup>th</sup> November, 2013.**

### **NOTIFICATION**

In exercise of powers conferred under section 16 of the Tripura Value Added Tax Act, 2004 (Tripura Act No. 1 of 2005) it is hereby notified for general information of all concerned that the State Government hereby amends the **Schedule II(a) & II(b)** appended to the Act as under:

**1. Amendment of Schedule II(a) :**

- (a) The words “**and betel nut**” shall be deleted from **entry no. 7 of Schedule II(a)**.
- (b) The words & punctuation “**edible oils and oil cake.**” under **entry no. 37 of Schedule II(a)** shall be substituted by the words & punctuation “**Oil cake and Edible oils other than Coconut oil.**”
- (c) The words & punctuations “**Welding rods & electrodes and bulldozers, excavators, earthmovers, dumpers, dippers, pipe layers, scrappers & the like**” shall be inserted in **entry no. 38 of Schedule II(a)**.

**2. Amendment of Schedule II(b) :**

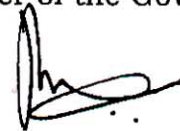
- (a) The words “**betel nut**” shall be inserted in **entry no. 18 of Schedule II(b)**.
  - (b) The words & punctuations “**Bulldozers, excavators, earthmovers, dumpers, dippers, pipe layers, scrappers & the like, and parts and accessories thereof.**” under **entry no. 27 of Schedule II(b)** shall be substituted by the words & punctuations
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**“Parts & accessories of Bulldozers, excavators, earthmovers, dumpers, dippers, pipe layers, scrappers & the like.”**

- (c) The words & punctuation **“and Coconut Oil of all varieties.”** shall be added after the words & punctuation **“in this Schedule)”** in **entry no. 37** of the **Schedule II(b)**.
- (d) The items **“Tobacco & Tobacco Products including Cigarette & Gutka”** shall be deleted from the **entry no. 129** of the **Schedule II(b)**.
- (e) The description **“Welding rods & electrodes”** shall be deleted from **entry no. 190** of **Schedule II(b)**.
- (f) The words & punctuation **“List of goods taxable @ 13.5%”** under **Schedule II(b)** shall be substituted by **“List of goods taxable @ 14.5%”** under **Schedule II(b)**.
- (g) The words **“List of goods taxable @ 35%”** shall be inserted after **entry no. 193** in **Schedule II(b)** and below it a new entry **“1. Tobacco & Tobacco Products including Cigarette & Gutka”** shall be inserted.

This will take effect from the date of publication of this notification in the Official Gazette.

By Order of the Governor,



**(Brijesh Pandey, IAS)**

Addl. Secretary to the  
Government of Tripura