

**NO.F.VIII-I(1)-TAX/MISC/2012(P)/5432-56**  
**GOVERNMENT OF TRIPURA**  
**OFFICE OF THE COMMISSIONER OF TAXES & EXCISE**  
**PANDIT NEHRU COMPLEX, GURKHABASTI, AGARTALA.**

Dated, Agartala, 18<sup>th</sup> June, 2012.

**MEMORANDUM**

**Sub: Guideline for categorization of dealers under the TVAT Act.**

The position of payment of tax by the dealers as well as numbers of dealers in different charges has been reviewed and it is felt necessary to revise the monetary limits fixed for classification of dealers in AA, A, B and C categories after taking into account the inflation and other factors. Accordingly, in supersession of all earlier instructions / orders in this regard the classification of dealers is revised as under:-

Sl. No.	Category of Dealer	Annual Payment of Tax	Mode of Submission of Tax Return
1	AA	₹ 10.0 lakhs and above.	Monthly
2	A	₹ 5.0 lakhs but less than ₹ 10.0 lakhs. All Importers & Exporters irrespective of amount of tax paid.	
3	B	₹ 1.0 lakhs but less than ₹ 5.0 lakhs. All Brick Kiln dealers irrespective of amount of tax paid.	Quarterly
4	C	Less than ₹ 1.0 lakh.	

2. The amount of tax paid by dealers in the preceding financial year shall be considered for determination of category.

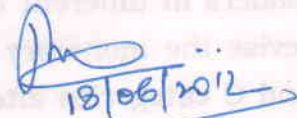
3. All Superintendents of Taxes of charge offices are hereby advised to ensure that all records maintained by them are accordingly corrected to indicate the category of dealers as per revised classification.

4. All Superintendents of Taxes of charge offices are also advised to follow the Rule 18 (III) of the Tripura Value Added Tax Rules, 2005 in respect of furnishing of returns monthly by AA & A category dealers.

5. The above categorization based on new classification should also be informed to the concerned dealers.

6. The above instruction shall be followed strictly without any deviation.

7. The instruction shall take effect from **1<sup>st</sup> July, 2012**.

  
18/06/2012

(Brijesh Pandey)

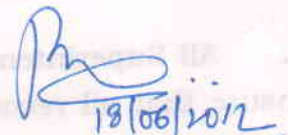
**Commissioner of Taxes  
Government of Tripura**

**Copy to:**

1. The Superintendent of Taxes, Charge - I / II / III / IV / V / VI / VII / VIII / Registration Cell / Vigilance Cell, Agartala / Bishalgarh / Udaipur / Belonia / Teliamura / Ambassa / Dharmanagar / Kailasahar / Churaibari.

**Copy also to:**

1. The Deputy Commissioner of Taxes, Churaibari / Agartala.
2. The Assistant Commissioner of Taxes, Agartala.
3. All Superintendents of Taxes, Head Quarter, Agartala.
4. NIC, Agartala for uploading the Memo in the Official website of Tax Organisation.
5. All Merchant Association \_\_\_\_\_
6. Guard File.

  
18/06/2012

(Brijesh Pandey)

**Commissioner of Taxes  
Government of Tripura**