

# TRIPURA GAZETTE



*Published by Authority*

## EXTRAORDINARY ISSUE

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Agartala, Saturday, October 20, 2012 A. D., Asvina 28, 1934 S. E.

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

**NO.F.1-6(24)-TAX/95(P-2)**  
**GOVERNMENT OF TRIPURA**  
**FINANCE DEPARTMENT**  
**(TAXES & EXCISE)**

**Dated, Agartala, the 19<sup>th</sup> October, 2012.**

### **NOTIFICATION**

In exercise of the powers conferred u/s 15 (2) of the Tripura Value Added Tax Act, 2004 (Tripura Act No. 1 of 2005), the State Government hereby notifies a scheme under which a brick kiln may opt to pay lump sum amount of Rs. 6,10,000/- (Rupees six lacks ten thousand) as VAT only during the financial year 2012-13 under the following terms and conditions:

1. This scheme shall be **optional** and not mandatory to brick kiln dealers / owners.
  2. A Brick kiln dealer who is interested to come under the scheme shall **submit an undertaking for each brick kiln in the prescribed format as annexed to the concerned Superintendent of Taxes within 30<sup>th</sup> November, 2012.** If a brick kiln dealer submits undertaking for the scheme after the prescribed date, then the concerned Superintendent of Taxes shall forward the same to the Commissioner of Taxes for consideration and the decision of the Commissioner shall be the final on acceptance of such option.
  3. The brick kiln dealer who **does not opt for the scheme** within the prescribed date shall be **treated as general VAT dealer under the act** and VAT shall be levied and collected as per VAT Schedule rate and various provisions of TVAT Act & Rules.
  4. An amount of Rs. 6,10,000/- (Rupees six lacks ten thousand) only shall be paid by a dealer for each brick kiln to be operated in 4 (four) instalments as Tax (VAT) for the financial year 2012-13 as shown herein below:-
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**Schedule for payment of Instalments**

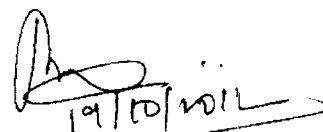
| <b>Sl. No.</b> | <b>Instalment</b>          | <b>Amount<br/>(in Rs.)</b> | <b>Due date of<br/>Payment</b> |
|----------------|----------------------------|----------------------------|--------------------------------|
| 1              | 1 <sup>st</sup> Instalment | 2,55,000/-                 | By 30.11.2012                  |
| 2              | 2 <sup>nd</sup> Instalment | 2,55,000/-                 | By 31.01.2013                  |
| 3              | 3 <sup>rd</sup> Instalment | 50,000/-                   | By 28.02.2013                  |
| 4              | 4 <sup>th</sup> Instalment | 50,000/-                   | By 31.03.2013                  |

5. A brick kiln will be allowed to import 711 (Seven hundred eleven) MT of coal from outside the State for production of bricks during the year 2012-13 for which 79 (seventy nine) sets of Form XXVI will be issued to each brick kiln mentioning 9 (nine) MT of coal in each form by the concerned Superintendent of Taxes. The validity of form shall be for a maximum period of 3 (three) months from the date of issue but under no circumstances the validity shall cross 30<sup>th</sup> June, 2013. The said 79 (seventy nine) sets of Form XXVI will be issued to each brick kiln as under:-

|   |                       |
|---|-----------------------|
| After payment of 1 <sup>st</sup> instalment | 25 sets of Forms XXVI |
| After payment of 2 <sup>nd</sup> instalment | 25 sets of Forms XXVI |
| After payment of 3 <sup>rd</sup> instalment | 15 sets of Forms XXVI |
| After payment of 4 <sup>th</sup> instalment | 14 sets of Forms XXVI |

6. If a brick kiln dealer under the scheme fails to make payment of the above instalments within the prescribed time then he shall be liable to pay **interest @ 1.5%** per month of the amount of instalment involved from the date of expiry of the last day prescribed for the instalment.
7. In case, the brick kiln dealer deposits all the instalments within the stipulated dates, then one set of Form XXVI for import of an **additional 9 (nine) M.T. of Coal** may be issued by the concerned Superintendent of Taxes **as bonus**.
8. If any brick kiln dealer wants to import coal **exceeding 711 M.T.** then he has to deposit tax amounting to **Rs. 858/- per M.T. of Coal to be imported in advance against requisite set of Form XXVI.**

9. Brick kiln dealer having any outstanding dues will not be eligible for this scheme. However, such brick kiln dealer may approach to the Commissioner of Taxes for consideration and whose decision shall be the final in this regard. But, the dealer will have to clear all the outstanding dues with interest for the period of default prior to submission of option in prescribed format.
10. Once a brick kiln dealer opts for payment of lump sum tax under this scheme he shall be liable to pay entire amount of lump sum tax as fixed irrespective of obtaining quantum of Form XXVI as well as quantum of bricks produced or sold.
11. Tax Clearance Certificate in the existing format will be issued to brick kiln dealer for the year 2012-13 if he has made payment of all taxes due to him.
12. This scheme will be effective from **the date of its issue** and will remain **valid upto 30<sup>th</sup> June, 2013**.
13. If any difficulty arises in giving effect to the various clauses of the scheme, the Government may by notification make such provisions or clauses as appear to it to be necessary or expedient for removing the difficulty.



**(Brijesh Pandey, IAS)**  
Joint Secretary to the  
Finance Department  
Government of Tripura

**ANNEXURE**

To  
The Superintendent of Taxes  
Charge .....

**Sub: Letter of undertaking.**

Sir,

I, Sri / Smt. .... (Name)  
Prop. / Partner of M/S .....  
(Name of firm / dealer) having TIN ..... do hereby  
declare on behalf of the firm that the firm will operate bricks productions  
during the working season 2012-2013 for manufacturing and sale of bricks  
/ bats etc. I / We opt for the scheme notified by the State Government under  
which I / We shall deposit the lump sum VAT as fixed by the Government  
vide Notification No.F.1-6(24)-TAX/95(P-2) dated 19<sup>th</sup> October, 2012 in  
respect of each Brick Kiln operated by me / us.

I / We further declare that I / We shall abide by the terms &  
conditions laid down in the aforesaid notification.

This is for favour of your kind information and acceptance.

Yours faithfully,

Date : \_\_\_\_ / \_\_\_\_ / 2012

Signature \_\_\_\_\_  
Proprietor / Partner (with letter of  
authority in case of Partnership)

Seal of the Firm \_\_\_\_\_