

**TRIPURA GAZETTE**



सत्यमेव जयते

*Published by Authority*  
**EXTRAORDINARY ISSUE**

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**Agartala, Tuesday, December 7, 2021 A. D., Agrahayana 16, 1943 S. E.**

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

**GOVERNMENT OF TRIPURA  
FINANCE DEPARTMENT  
(TAXES & EXCISE)**

NO.F.1-1(43)-TAX/2021(Part)

Dated, Agartala, the 07 / 12 / 2021.

**NOTIFICATION**

WHEREAS, the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) has been brought into force w.e.f. 1<sup>st</sup> July, 2017;

AND WHEREAS, with introduction of the Tripura State Goods and Services Tax Act, 2017 in Tripura, all the taxable goods listed under the Tripura Value Added Tax Act, 2004, have been removed, other than the goods namely, petroleum crude, motor spirit (commonly known as petrol), high speed diesel, aviation turbine fuel, natural gas and alcoholic liquor for human consumption;

AND WHEREAS, it is required to prescribe a format for submission of audit report as mentioned in sub-section (1) of Section 53 of the Tripura Value Added Tax Act, 2004;

NOW, THEREFORE, in exercise of the powers conferred under **Section 87 of the Tripura Value Added Tax Act, 2004 (Tripura Act No. 1 of 2005)**, the State Government hereby makes the following rules to further amend the Tripura Value Added Tax Rules, 2005:

**1. Short title and commencement:**

- (1) This Rules may be called the **'Tripura Value Added Tax (Eighth Amendment) Rules, 2021'**;
  - (2) They shall come into force from the date of its publication in Tripura gazette.
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**2. Insertion of Rule 45A:**

After Rule 45 of the Principal Rules, the following new Rule shall be inserted, namely,-

**"45A.** Every registered dealer whose gross turnover in a year exceeds forty lakh rupees shall get his accounts, in respect of that year audited by an accountant within six months from the end of that year and obtain a report of such audit in Form-XLIV."

**3. Insertion of new Form:**

A new **"Form-XLIV"** appended to these rules, as **"Statement of Audited Accounts"** shall be inserted (at Annexure-A).

By order of the Governor,



**(Brijesh Pandey, IAS)**

Secretary  
Government of Tripura  
Finance Department

**ANNEXURE-A**

**FORM-XLIV**  
**TRIPURA VALUE ADDED TAX ACT, 2004**  
**Statement of Audited Accounts**  
[Under Rule 45A of the TVAT Rules]

**AUDIT REPORT**

\* I/we have examined the—

(a) balance sheet as on .....

(b) the \*profit and loss account/trading account/manufacturing account for the period beginning from .....to ending on ....., and

(c) the cash flow statement (if available) for the period beginning from .....to ending on ....., —attached herewith, of M/s ..... (Name), ..... (Address), .....(TIN).

**2.** Based on our audit \*I/we report that the said registered dealer—

\*has maintained the books of accounts, records and documents as required by the TVAT Act, 2004 and the rules/notifications made/issued thereunder

\*has not maintained the following accounts/records/documents as required by the TVAT Act, 2017 and the rules/notifications made/issued thereunder:

1.

2.

3.

**3.(a)** \*I/we report the following observations/ comments / discrepancies / inconsistencies; if any:

.....

.....

**3. (b)** \*I/we further report that, -

(A) \*I/we have obtained all the information and explanations which, to the best of \*my/our knowledge and belief, were necessary for the purpose of the

audit/ information and explanations which, to the best of \*my/our knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us.

(B) In \*my/our opinion, proper books of account \*have/have not been kept by the registered dealer so far as appears from \*my/ our examination of the books.

(C) I/we certify that the balance sheet, the \*profit and loss/ trading account/manufacturing account and the cash flow Statement (if available) are \*in agreement/not in agreement with the books of account maintained at the Principal place of business at .....and ..... \*additional place of business within the State.

4. The audited accounts required to be furnished under section 53(1) of the TVAT Act, 2004 as mandated in the TVAT Rules, 2005 is attached.

5. In \*my/our opinion and to the best of \*my/our information and according to explanations given to \*me/us, the particulars given are true and fair subject to following observations/qualifications, if any:

(a) .....

(b) .....

(c) .....

Signature and Stamp / Seal of  
the Chartered Accountant / Cost  
Accountant

Place: \_\_\_\_\_

Name of the signatory: \_\_\_\_\_

ICAI Membership No. \_\_\_\_\_

Date: \_\_\_\_\_

Full address: \_\_\_\_\_

*\*Strike out which is not applicable.*

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..... (Name of the dealer) ..... (TIN)

**MANUFACTURING ACCOUNT  
FOR THE YEAR ENDED .....**

<b>Dr.</b>			<b>Cr.</b>		
<b>Particulars</b>	<b>Amount (in Rs.)</b>	<b>Amount- (in Rs.)</b>	<b>Particulars</b>	<b>Amount (in Rs.)</b>	<b>Amount (in Rs.)</b>
<b>TOTAL</b>			<b>TOTAL</b>		

Signature and stamp / Seal of  
the dealer

Signature and Stamp / Seal of the  
Chartered Accountant / Cost Accountant

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..... (Name of the dealer) ..... (TIN)

**TRADING ACCOUNT  
FOR THE YEAR ENDED .....**

Dr.			Cr.		
Particulars	Amount (in Rs.)	Amount (in Rs.)	Particulars	Amount (in Rs.)	Amount (in Rs.)
<b>TOTAL</b>			<b>TOTAL</b>		

\_\_\_\_\_  
Signature and stamp / Seal of  
the dealer

\_\_\_\_\_  
Signature and Stamp / Seal of the  
Chartered Accountant / Cost Accountant

..... (Name of the dealer) ..... (TIN)

**PROFIT & LOSS ACCOUNT  
FOR THE YEAR ENDED .....**

Dr.			Cr.		
Particulars	Amount (in Rs.)	Amount (in Rs.)	Particulars	Amount (in Rs.)	Amount (in Rs.)
<b>TOTAL</b>			<b>TOTAL</b>		

\_\_\_\_\_  
Signature and stamp / Seal of  
the dealer

\_\_\_\_\_  
Signature and Stamp / Seal of the  
Chartered Accountant / Cost Accountant

..... (Name of the dealer) ..... (TIN)

**BALANCE SHEET**

as on \_\_\_\_\_

<b>Liabilities</b>	<b>Amount (in Rs.)</b>	<b>Amount (in Rs.)</b>	<b>Assests</b>	<b>Amount (in Rs.)</b>	<b>Amount (in Rs.)</b>
<b>TOTAL</b>			<b>TOTAL</b>		

\_\_\_\_\_  
Signature and stamp / Seal of  
the dealer  
Place: \_\_\_\_\_  
Name of the signatory: \_\_\_\_\_  
Date: \_\_\_\_\_

As per our report of even date attached

\_\_\_\_\_  
Signature and Stamp / Seal of the  
Chartered Accountant / Cost Accountant  
Place: \_\_\_\_\_  
Name of the signatory: \_\_\_\_\_  
ICAI Membership No. \_\_\_\_\_  
Date: \_\_\_\_\_  
Full address: \_\_\_\_\_