

THE TRIPURA ACT NO. 12 OF 2021.

**THE TRIPURA ROAD DEVELOPMENT CESS
(SECOND AMENDMENT) ACT, 2021**

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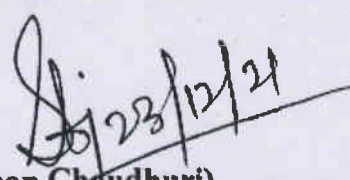
**GOVERNMENT OF TRIPURA
LAW DEPARTMENT
SECRETARIAT: AGARTALA**

No. F.8(11)-Law/Leg-I/2021/

Dated, Agartala, the 23rd December, 2021.

NOTIFICATION

The following Act of the Tripura Legislative Assembly received the assent of the Governor of Tripura on the 3rd of December, 2021 and is hereby published for General information.


**(Sopan Chaudhuri)
Deputy Secretary, Law
Government of Tripura**

The Tripura Act No. 12 of 2021.

**THE TRIPURA ROAD DEVELOPMENT CESS
(SECOND AMENDMENT) ACT, 2021.**

AN

ACT

to further amend the Tripura Road Development Cess Act, 2018 (Tripura Act No. 11 of 2018).

WHEREAS it is felt expedient to further amend the Tripura Road Development Cess Act, 2018 to bring clarity, improve efficiency of tax administration and the matters connected therewith and incidental thereto;

BE it enacted by The Tripura Legislative Assembly in the seventy second year of the Republic of India as follows;

1. Short title, extent and commencement:

- (1) This may be called the 'Tripura Road Development Cess (Second Amendment) Act, 2021'.
- (2) It shall come into force on such date as may be notified by the Government.

2. Amendment of Section 3:

In the sub-section (1) of Section 3 of the Tripura Road Development Cess Act, 2018 (Tripura Act No. 11 of 2018) the existing proviso, shall be substituted by the following proviso:

"Provided that, the Government by notification may declare commodity on which Cess shall be levied at the first point of sale;"

Sd/-
(SOPAN CHAUDHURI)
Deputy Secretary, Law
Government of Tripura

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