

**TRIPURA**



**GAZETTE**

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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/2005(P-1)

Dated, Agartala, the 16<sup>th</sup> August, 2011.

**NOTIFICATION**

In exercise of 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 amend the Tripura Value Added Tax Rules, 2005, namely, --

**1. Short title and commencement. --**

- (1) These rules may be called the Tripura Value Added Tax (First Amendment) Rules, 2011.
- (2) They shall come into force from the date of their publication in official gazette.

**2. Amendment of rule-2:-**

(i) In the Tripura Value Added Tax Rules, 2005 (herein after referred to as the principal Rules) in clause(xii) of Rule-2, for the words "sells" the words "sells and purchases" and for the word "Sales" the words "sales and purchases" shall be substituted.

(ii) In clause (xvi), for the word "sale" the words "sale and purchase" shall be substituted.

**3. Amendment of rule-3:-**

(i) In sub clause (i) of clause (a) of rule 3 of the principal rules, for the word "sale" wherever it occurs, the words "sale and purchase" shall be substituted.

(ii) In sub clause (ii) of clause (a) of rule 3, for the words "sales or supplies" the word "sales or supplies or purchases" shall be substituted.

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4. **Amendment of rule-4:-**

(i) In Rule 4 of the Principal Rules, after sub-rule (6), the following shall be inserted, namely:-

“Provided that the dealers dealing in items as mentioned in Schedule -VIII shall be eligible for Input Tax Credit subject to the condition that the dealer shall produce original purchase voucher in form - XLI”.

(ii) In sub-rule (7) for the words “tax invoice” wherever it occurs, the words, “tax invoice / purchase voucher” shall be substituted.

(iii) In clause (c) of sub-rule (7) for the words “selling dealer”, the words “selling or purchasing dealer” shall be substituted.

5. **Amendment of rule-6:-**

(i) In sub-rule (1) of Rule 6 of the principal rules, for the word “sale”, the words “purchase of taxable commodities as mentioned in Schedule-VIII and sale” shall be substituted.

(ii) In sub-rule (3), for the words “the tax invoice”, the words “the tax invoice or purchase voucher” shall be substituted.

(iii) In sub-rule (4), for the words “inadmissibility of invoice”, the words “inadmissibility of invoice or purchase voucher” shall be substituted.

(iv) In sub-rule (5), for the words “invoice/invoices” wherever they occur, the words “invoice/invoices or purchase vouchers” shall be substituted .

(v) After clause (iii) of sub-rule (6) of the principal rules, the following shall be inserted, namely,-

“(iv) The purchase vouchers referred to in sub-section (2) of Section 50A shall be in

**Form-XLI.”**

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6. Amendment of Rule-7:-

(i) In sub-rule (1) of Rule 7 of the principal rules, for the figure "4%", the words "VAT at the rate as notified by the Government from time to time" shall be substituted and after the words "such works contract" the words "provided that till the Government notify the rate, the prevailing rate shall continue" shall be added.

(ii) In sub-rule (2) of Rule 7 of the principal rules, for the words "equal to four per centum", the words "at the rate as notified by the Government from time to time" shall be substituted and after the words "such transfer of right" the words "provided that till the Government notify the rate, the prevailing rate shall continue" shall be added.

7. Amendment of Rule-14:-

(i) In sub-rule (1) of Rule 14 of the principal rules, after the words "The Tripura Sales Tax Act, 1976", the words "or The Tripura Purchase Tax Act, 1990" shall be added.

(ii) In sub-rule (2), after the words "The Tripura Sales Tax Act", the words "or The Tripura Purchase Tax Act, 1990" shall be added.

(iii) In clause (a) of sub-rule (4), after the proviso the following shall be inserted, namely,-  
"Provided further that the provisions of clause (a) of this sub-rule shall not be applicable in case of dealers dealing in the items under schedule-VIII".

8. Amendment of Rule - 16 :-

In sub-rule (4) of Rule 16 of the Principal Rules after the words "an annual statement" the words "of purchase in Form XLII" shall be inserted & the words "showing the name and registration certificate number, if any, of sellers from whom goods were purchased during such year and total amount of purchases made and tax paid or payable against such purchases during such year" shall be deleted.

9. **Insertion of sub-rule(4A) in Rule-16:-**

After sub-rule (4) of Rule 16 of the principal rules, the following shall be inserted, namely,-

“(4A) Every registered dealer dealing in the items under ‘Schedule –VIII’ shall, within sixty days from the closing of the accounting year, submit before the Superintendent of Taxes, an annual statement of sales in **Form – XLIII**”.

10. **Amendment of Rule-18:-**

(i) For sub-rule ( I ) of Rule-18 of the principal rules, the following shall be substituted, namely,-

“( I ) Every registered dealer shall furnish return of turnover of taxable goods under section 24 of the Tripura Value Added Tax Act, 2004 to the Superintendent of Taxes in the following forms:

(a) In Form-X by the dealers other than dealers as mentioned in (b) and (c) below.

(b) In Form-XA by the Composite dealers.

(c) In Form-XB by the dealers dealing in items under Schedule –VIII.

**Explanation :**

Dealers dealing in items under Schedule -- VIII and also in other items, shall furnish return both in Form X & XB as applicable”.

(ii) In clause (c) of sub-rule -- (IV), after the words “**cash memos**” and before the words “**counterfoils of all related CST Forms**” the words, “**purchase vouchers**” shall be inserted.

11. **Insertion of new rule 19A**

After Rule 19 of the principal rules, the following shall be inserted namely.-

**"19A.** Deduction of purchase price of goods returned or rejected from computing gross turnover of purchases for subsequent return period in respect of items under schedule - VIII :-

Wherein, any goods are returned by a dealer to a seller within three months from the date of purchase, during or following the periods in which such goods were purchased, such registered dealer may, while furnishing return under Rule-18, deduct the purchase price of goods in respect of which due tax was paid by the dealer during the earlier period from his gross turnover of purchases of goods".

12. **Amendment of Rule-42:-**

(i) In clause (ii) of sub-rule (1) of Rule 42 of the principal rules, for the words "tax invoice" the words "tax invoice or purchase voucher" and for the word "seller" the words "seller or purchaser" shall be substituted.

(ii) In clause (iii) of sub-rule (1), for the words "tax invoice", the words "tax invoice or purchase voucher" shall be substituted.

(iii) In sub-rule (2), after the words "tax invoice", the punctuation and words, ", purchase voucher " shall be inserted.

(iv) After clause (iv) of sub-rule (3), the following new clause shall be inserted, namely.-

**"(v)** Every dealer making purchase of goods as mentioned in Schedule VIII, shall provide the seller a purchase voucher as mentioned in Section 50A and maintain accounts of such purchase".

13. **Amendment of Rule-43 :-**

(i) In the heading of Rule 43 of the principal rules, after the words "TAX INVOICE", the punctuation and the words, ", PURCHASE VOUCHER" shall be inserted.

(ii) In sub-rule (1), for the words "tax invoice" the words "tax invoice or purchase voucher" shall be substituted.

(iii) In sub-rule (2), for the words "tax invoices" the words "tax invoices or purchase vouchers" shall be substituted.

**14. Amendment of Rule-45:-**

In sub-rule (3) of rule 45 of the principal rules, after the words "tax invoices" the words and punctuation " / purchase vouchers" shall be inserted.

**15. Amendment of Rule-71:-**

(i) In sub-rule (3) of Rule 71 of the principal rules, after the words "tax invoice" the punctuation and words ", purchase voucher " shall be inserted.

(ii) In sub-rule(5), for the words "fifteen days" appearing in the second line, the words "one month" shall be substituted.

**16. Amendment of Forms:-**

(i) In Sl. No.11 of Form I, in Economic Activity Code, after the word "seller" the punctuation and the words " / purchaser / re-purchaser" shall be inserted along with the existing codes.

(ii) In Form II, in Economic Activity Code after the word "seller" the punctuation and the words " / purchaser / re-purchaser" shall be inserted along with the existing codes.

(iii) In Form III, in column 4, after the word "sold" the punctuation and the word " / purchased" shall be inserted and in column 5, after the word "retailer", the punctuations and the words " / purchaser / re-purchaser" shall be inserted.

(iv) (a) The existing Form-X shall be replaced by a new Form-X appended to these rules to be used by the dealer other than composite dealers and dealers dealing in items under Schedule - VIII. (at Annexure - A)

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(b) A new **Return Form, "Form-XA"** as appended to these rules for composite dealers shall be inserted. (at Annexure – B)

(c) A new **Return Form, "Form-XB"** as appended to these rules shall be inserted for use by the dealer dealing in items contained in **Schedule-VIII**. (at Annexure – C)

(v) (a) In Form-XII. in clause (b) after the word "**sales**" the words "**and or purchases**" shall be inserted.

(b) In Form XII, in clause (c) after the word "**sales**" the words "**and or purchases**" shall be inserted.

(vi) For the existing "**Form-XIV**" in the principal rules, a new "**Form-XIV**" appended to these rules shall be substituted. (at Annexure – D)

(vii) A new "**Form XLI**" appended to these rules, as purchase voucher for use by the dealer dealing in the items under **Schedule VIII** shall be inserted. (at Annexure – E)

(viii) A new "**Form – XLII**" is appended to these rules. as **annual purchase statement** for use by all the dealers except the dealers dealing in the items under **Schedule VIII** shall be inserted. (at Annexure – F)

(ix) A new "**Form – XLIII**" is appended to these rules. as **annual sales statement** for use by all the dealers dealing in the items under **Schedule VIII** shall be inserted. (at Annexure – G)

By order of the Governor,

MA  
16/8/11

Commissioner & Secretary to the  
Government of Tripura

Annexure - A

**FORM-X  
TRIPURA VALUE ADDED TAX ACT, 2004  
Return Form**

(For the dealers other than Composite dealers and dealers dealing in item under Schedule-VIII)

[Under Rule 18(i) of the TVAT Rules]

1. Tax period:-Month / Quarter.....Year.....
2. Tax payer's Identification No.....
3. Name of the dealer:
4. Address:
5. Economic Activity Code:- Manufacturer/Importer/Seller/ Re-seller  
(strike out which is not applicable)

**6. Purchase from outside the State:**

(i) Taxable purchase (Non creditable purchase) :-

Sl. No.	Tax rate	Value	MRP Value in case of Medicine, Sanitary Napkins, Surgical Items etc.	Freight & Other Incidental Cost
<b>Total</b>				

(ii) Non taxable purchase:-

Sl. No.	Item	Value	Freight & Other Incidental Cost
<b>Total</b>			

**7. Purchase within the State:-**

(i) Taxable goods:-

Sl. No.	Tax rate	Value (excluding VAT)	MRP Value in case of Medicine, Sanitary Napkins, Surgical Items etc.	VAT paid	Freight & Other Incidental Cost
<b>Total</b>					



(ii) Non taxable goods:-

Sl. No.	Item	Value	Freight & Other Incidental Cost
<b>Total</b>			

(iii) Capital goods :-

Sl. No.	Item	Value (excluding VAT)	VAT paid	Freight & Other Incidental Cost
<b>Total</b>				

8.Total Taxable  
Purchase  
[6 (i) + 7 (i) ]

Value (Excluding VAT)

Rs.

VAT paid

Rs.

MRP in case of  
Medicine etc.

Rs.

9.Total taxable sales:-

Sl. No.	Sales	Value (excluding VAT)	VAT Payable
(i)	Total sales		
(ii)	Less:Exempt sales		
(a)	Less-Item under Schedule - III		
(b)	Less-Export		
(c)	Less-Stock transfer		
(iii)	Less:Inter State sales		
(iv) (a)	Taxable sales within Tripura		
(iv) (b)	Less :Sales return		
(iv) (c)	Taxable sales		

10.\*\*(i) Taxable sales( For goods purchased from outside the State or goods manufactured within the State):-

Sl. No	Item code	Item description	Tax rate	Value (excluding VAT)	MRP Value in case of Medicine, Sanitary Napkins, Surgical Items etc	VAT payable
<b>Total:</b>						

\*\* (ii) Taxable re-sales (For goods purchased within the State) :-

Sl. No.	Item code	Item description	Tax rate	Value (excluding VAT)	MRP Value in case of Medicine, Sanitary Napkins, Surgical Items etc	VAT payable
<b>Total:</b>						

11. Tax due on account of sales(Current Quarter/Month):-  
 {10(i) + 10(ii)}

12. Interest due: \_\_\_\_\_

13. Total amount payable(11+12): \_\_\_\_\_

14. Tax credit for goods purchased in the current Quarter/Month: \_\_\_\_\_

15. Tax credit carry forwarded from the previous period: \_\_\_\_\_

16. Tax credit for Capital goods:-

(i) Tax credit claimed for capital goods purchased in the current return period: \_\_\_\_\_

(ii) Total tax credit allowed upto last return period: \_\_\_\_\_

(iii) Total tax credit availed upto last return period: \_\_\_\_\_

(iv) Tax credit adjusted in the current return period: \_\_\_\_\_

(v) Total tax credit availed upto current return period: \_\_\_\_\_

(vi) Allowed tax credit carry forwarded: \_\_\_\_\_

17. Total Tax Credit{14+15+16(iv)}:- \_\_\_\_\_

18. Excess tax credit availed , if any:-

Relevant period	Amount	Reason

19. Net tax credit (17-18):- \_\_\_\_\_

20. Tax payable to Government (13-19):- \_\_\_\_\_

21. Tax Credit carry forwarded:- \_\_\_\_\_  
[19 - 13 + 16(vi) ]

22. Total amount payable:

Rs.

23. T.D.S. Certificate

Rs.	T.D.S.C No. & Date	ID No. of DDO

24. [22 -23]

Amount paid to Government Treasury Rs.....  
(Rupees.....) as per Challan No..... Bank  
Scroll No..... dated.....

The above statements are true to the best of my knowledge and belief.

Date:

(Signature of the dealer/  
or authorized person)

NOTE:

\*\*In case , number of commodities are more than the space provided, annexure may be used.

**FORM-XA**  
**TRIPURA VALUE ADDED TAX ACT, 2004**  
**Return Form for Composite Dealer**  
**[ Under Rule 18(i) (a) of the TVAT Rules ]**

1. Tax period:- Qr. Ending.....Year.....
2. Tax payer's Identification No.....
3. Name of the dealer:
4. Address:
5. Economic Activity Code:- Re-seller.
6. Particulars of goods purchased locally from registered dealers with value excluding tax:

Rate of tax	Commodities	Value	VAT paid
Total			

7. Total Sales turnover: \*
8. Total sales turnover of zero rated items:
9. Turnover of taxable goods(7-8):-
10. Composite tax payable:  
Total taxable turnover      Tax rate      Tax payable
11. Interest due
12. Total amount payable(10+11):
13. Total amount paid
14. Amount paid to Government Treasury Rs.....as per Challan No.  
..... Bank Scroll No. .... dated .....

The above statements are true to the best of my knowledge and belief.

Dated:-

(Signature of the dealer or authorized person)

**FORM-XB**  
**TRIPURA VALUE ADDED TAX ACT, 2004**  
**Return Form**  
**(for dealers dealing in items under Schedule –VIII)**

**[ Under Rule 18(i) of the TVAT Rules ]**

1. Tax period:- Month / Quarter.....Year.....
2. Tax payer's Identification No.....
3. Name of the dealer:
4. Address:
5. Economic Activity Code:- Manufacturer/Importer/Purchaser/  
 Re-purchaser  
 (strike out whichever is not applicable)

6. Total Sale:

Sl. No.	Sales	Value(excluding VAT)	VAT Paid on purchase
(i)	Total sales		
(ii)	Less: Exempt sales		
(iii)	Less: Export		
(iv)	Less: Stock transfer		
(v)	Less: Inter State sales		
(vi)	Less : Sales return		
(vii)	Sales within Tripura		

7. Purchase from outside the State:  
 (non-creditable purchase)

8. Purchase within the State:

Sl. No.	Items	Tax rate	Value excluding VAT	VAT payable

9. Total purchase(7 + 8)  
 Value (excluding VAT)

VAT paid

10. Tax payable:-

Total purchase	VAT payable

11. Interest due, if any:- \_\_\_\_\_

12. Total amount payable(10+ 11):- \_\_\_\_\_

13. Tax credit for capital goods:- \_\_\_\_\_

14. Tax credit for goods purchased in the current quarter/month:- \_\_\_\_\_

15. Tax credit brought forwarded from the previous period :- \_\_\_\_\_

16. Total tax credit(13+14+15):- \_\_\_\_\_

17. Excess tax credit, if any:-

Relevant period	Amount	Reason

18. Net tax credit (16-17):- \_\_\_\_\_

19. Tax payable to Government Treasury (12-18):- \_\_\_\_\_

20. Tax Credit Forwarded :- \_\_\_\_\_

21. Total amount payable:

Rs.

22. Amount paid to Government Treasury Rs.....  
(Rupees.....) as per Challan No..... (Bank  
Scroll No..... dated.....

The above statements are true to the best of my knowledge and belief.

Date:

(Signature of the dealer/  
or authorized person)

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Annexure - D

**FORM XIV  
TRIPURA VALUE ADDED TAX ACT, 2004  
ASSESSMENT ORDER FORM**

**[ Under rule 21(3) of TVAT Rules ]**

Charge ..... Tin .....  
Name of dealer ..... Record No. ....  
Address ..... Period ending .....

**Turnover and Deduction**

1. Turnover returned : Rs. ....  
2. Turnover determined : .....  
Total value on account of  
(a) Sales of : .....  
(b) Purchase of : .....  
3. Deduct -  
Amount, if any, refunded to customers, for goods returned : .....  
4. Turnover  
5. Tax payable on turnover of goods -

Item Detail	Turnover	Rate of tax	Tax

6. Tax Credit : .....  
7. Net Tax Payable (5-6) : .....  
8. Interest payable under Section 45(4) read with  
Rules 30 upto the date of return (filling) / demand : .....  
9. Penal Tax U/S ..... : .....  
10. Total sum payable : .....  
11. Amount already paid : .....  
12. Net Balance due : .....

Assessed under Section ..... On .....

**Superintendent of Taxes**

FORM NO. XLI  
TRIPURA VALUE ADDED TAX ACT, 2004  
[ Under Rule 6 (6)(iv) of the TVAT Rules, 2005 ]

Purchase Voucher

Serial No.  
Date:

1. Purchaser's name:.....
2. Purchaser's address .....
3. Tax payer's Identification Number(TIN).....
4. Purchaser's Telephone No.....
5. Seller's Name.....
6. Seller's address.....
7. Seller's TIN.....
8. Seller's Telephone No.....
9. Terms of purchase cash /cheque / credit / other forms:

Sl. No.	Item code	Item description	Quantity	Unit price	Purchase price	Tax rate	VAT payable
1.	2.	3.	4.	5.	6.	7.	8.
Total VAT payable :							Rs.

Signature of Seller/  
Authorized signatory

Signature of Purchaser/  
Authorized signatory

Ist Copy:-Tax Control

The name and address of printer  
Ist and Last serial No.



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FORM NO.XLI  
TRIPURA VALUE ADDED TAX ACT,2004  
[ Under Rule 6 (6)(iv) of the TVAT Rules,2005 ]

Purchase Voucher

Serial No.:-  
Date:

1. Purchaser's name:.....
2. Purchaser's address .....
3. Tax payer's Identification Number(TIN).....
4. Purchaser's Telephone No.....
5. Seller's Name.....
6. Seller's address.....
7. Seller's TIN.....
8. Seller's Telephone No.....
9. Terms of purchase cash /cheque / credit/ other forms:

Sl. No.	Item code	Item description	Quantity	Unit price	Purchase price	Tax rate	VAT payable
1.	2.	3.	4.	5.	6.	7.	8.
			*				
Total VAT payable :							Rs.

Signature of Seller/  
Authorized signatory

Signature of Purchaser/  
Authorized signatory

2<sup>nd</sup> Copy:- Purchaser

The name and address of printer  
Ist and Last serial No.

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**FORM NO.XLI**  
**TRIPURA VALUE ADDED TAX ACT, 2004**  
**[Under Rule 6 (6)(iv) of the TVAT Rules, 2005]**

**Purchase Voucher**

Serial No:-  
Date:-

1. Purchaser's name:.....
2. Purchaser's address .....
3. Tax payer's Identification Number(TIN).....
4. Purchaser's Telephone No.....
5. Seller's Name.....
6. Seller's address.....
7. Seller's TIN.....
8. Seller's Telephone No.....
9. Terms of purchase cash /cheque / credit/ other forms:

Sl. No.	Item code	Item description	Quantity	Unit price	Purchase price	Tax rate	VAT payable
1.	2.	3.	4.	5.	6.	7.	8.
Total VAT payable :							Rs.

Signature of Seller/  
Authorized signatory

Signature of Purchaser/  
Authorized signatory

3<sup>rd</sup> Copy:-Seller.

The name and address of printer  
1st and last Serial No.

Annexure – F

**FORM – XLII**  
**TRIPURA VALUE ADDED TAX ACT, 2004**  
**ANNUAL PURCHASE STATEMENT**  
**[ Under Rule 16 (4) of the TVAT Rules, 2005]**

Charge No. - \_\_\_\_\_

Year \_\_\_\_\_

Name of the dealer \_\_\_\_\_

Address \_\_\_\_\_  
 \_\_\_\_\_

Tin \_\_\_\_\_

Sl. No.	Seller's name	Seller's Tin	Purchase of goods for	Rate of VAT	Amount excluding VAT	VAT paid against purchase
1	2	3	4	5	6	7
<b>Total ...</b>						

Certified that the details given above are true to the best of my knowledge.

Date \_\_\_\_\_

Signature \_\_\_\_\_  
 Name : \_\_\_\_\_  
 Status : \_\_\_\_\_

Annexure – G

**FORM – XLIII**  
**TRIPURA VALUE ADDED TAX ACT, 2004**  
**ANNUAL SALE STATEMENT**  
**[ Under Rule 16 (4A) of the TVAT Rules, 2005]**

Charge No. - \_\_\_\_\_ Year \_\_\_\_\_

Name of the dealer \_\_\_\_\_

Address \_\_\_\_\_

Tin \_\_\_\_\_

Sl. No.	Purchaser's name	Purchaser's Tin	Rate of VAT	Sale Value excluding VAT / CST	VAT payable	CST payable	Value of Stock Transfer
1	2	3	4	5	6	7	8
<b>Total ...</b>							

Certified that the details given above are true to the best of my knowledge.

Date \_\_\_\_\_

Signature \_\_\_\_\_

Name : \_\_\_\_\_

Status : \_\_\_\_\_