

**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/2017**

**Dated, Agartala, the 22nd September, 2017.**

**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, some procedural changes in respect of delivery and transporting of goods taxable under the Tripura Value Added Tax Act, 2004 are required due to introduction of the Tripura State Goods and Services Tax Act, 2017 in Tripura;

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) These Rules may be called the '**Tripura Value Added Tax (Sixth Amendment) Rules, 2017**';
- (2) They shall come into force from the date of their publication in official gazette.

**2. Insertion of a new Rule - 76:**

After rule 75 of the Principal Rules, a new rule namely Rule 76 shall be inserted:

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“76. Notwithstanding anything contained in these Rules, the provisions of rule 17(7), 17(8), 17(9), 48, 49, 52 and 55 shall not be applicable for delivery or transporting of petroleum crude, motor spirit (commonly known as petrol), high speed diesel, aviation turbine fuel, natural gas and alcoholic liquor for human consumption dispatched from any place outside Tripura or dispatched from any place of Tripura to a place outside Tripura, as the case may be;

Provided that the person in charge of a conveyance carrying the consignment of said goods shall carry the following documents while the goods are in movement or in transit storage:

- (i) Sale Invoice,
- (ii) Consignment Note,
- (iii) Manifest,
- (iv) Transfer Voucher or Transfer Invoice (for transfer of goods only),
- (v) Import permit, export order and export pass issued by the Competent Authority of the appropriate State for alcoholic liquor for human consumption only.”

By order of the Governor,

*M. Nagaraju* 22/9/17

**(M. Nagaraju)**  
Principal Secretary  
Government of Tripura  
Finance Department