

## Published by Authority

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GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

Dated, Agartala, the 4/14 May. 2011

## NOTIFICATION

In exercise of the power conferred by Section 16 of the Tripura Value Added Tax Act, 2004 (Tripura Act No. 1 of 2005) it is hereby notified for general information of all concerned that the rates of tax of the items of the Schedule II (a) and Schedule II (b) are changed by the State Government appended to the Act as under:

- 1. In Schedule II(a) of the Tripura Value Added Tax Act. 2004: From 4% to 5% for all items other than declared goods under Sl. No. 35, Bedsheets, pillow cover and other made ups under Sl. No. 21. Greetings cards, invitation cards and visitors cards (both blank and printed), humour card, picture card, picture posts cards under Sl. No. 74(ii), Pens of all kinds including refills under Sl. No. 80(i) and Toys costing above Rs. 50/- (Rupees fifty) only under Sl. No. 97(i).
- 2. In Schedule II(b) of the Tripura Value Added Tax Act, 2004: From 12.5% to 13.5% for all the items under Sl.No. 1 to 193.
- (ii) In SI. No.22, the words "Bedsheets, pillow cover and other made ups" shall be added after the words "silk cotton" and the rate of tax is 13.5%.
- (iii) In Sl. No.130, the words "Pens of all kinds including refills" shall be added after the words "paper products" and the rate of tax is 13.5%.
- (iv) In SI. No.136, the words "Greetings cards, invitation cards and visitors cards (both blank and printed), humour card, picture card, picture posts cards" shall be added after the words "every description" and the rate of tax is 13.5%.
- (v) In Sl. No.178, the words "Toys costing above Rs. 50/- (Rupees fifty) only" shall be added after the words "Electronics toys" and the rate of tax is 13.5%.

This is issued in modification of all earlier Notification issued in this respect.

This will take effect from the date of publication of this Notification in the official gazette.

By order of the Governor,

Deputy Secretary to the Government of Tripura.

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