

*Tripura Act No. 11 of 1976.*

**THE TRIPURA SALES TAX  
ACT, 1976.**

Published in the  
EXTRAORDINARY ISSUE OF TRIPURA GAZETTE

Agartala, Tuesday, June 15, 1976 A.D.  
Jyaistha 25, 1898 S.E.

Government of Tripura  
Law Department

No.F.2(6)-Law/Leg/76

Dated, Agartala, the 9th June 1976.

The following Act of the Tripura Legislative Assembly received assent of the President on the  
31st May, 1976 and is hereby published for general information.

*Tripura Act No.11 of 1976.*

**THE TRIPURA SALES TAX, 1976.  
AN  
ACT**

*to levy tax on the sale of certain goods in Tripura.*

Be it enacted by the Legislative Assembly of Tripura in the Twenty-seventh Year of the Republic of India as follows :--

**Short title,  
extent and  
commence-  
ment.**

1. (1) This Act may be called the Tripura Sales Tax Act, 1976.
- (2) It extends to the whole of Tripura.
- (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

**Definitions.**

2. In this Act, unless there is anything repugnant in the subject or context-
  - (a) "Commissioner" means the Commissioner appointed under section 4 ;
  - (b) "dealer" means any person who sells taxable goods manufactured, made or processed by him in Tripura or brought by him into Tripura from any place outside Tripura for the purpose of sale of Tripura <sup>1</sup>[and includes Government and any person making a sale under section 3A ;
  - (c) "Official Gazette" means the Tripura Gazette ;
  - (d) "person" means and includes :-
    - (i) an individual,
    - (ii) a Hindu undivided or a joint family,

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1. Substituted by The Tripura Sales Tax (Third Amendment) Act, 1984, w. e. f. 12.7.1984.

- (iii) a company,
- (iv) a firm,
- (v) an association of persons or body of individuals whether incorporated or not,
- (vi) a Department of any Government,
- (vii) a local authority, and
- (viii) every artificial juridical person, not falling within any of the preceding sub-clauses ;
- (e) "prescribed" means prescribed by rules under this Act ;
- (f) "registered dealer" means a dealer registered under this Act ;
- <sup>1</sup>[(g) "Sale" means any transfer of property, in goods for cash or deferred payment or other valuable consideration, and includes--
  - (i) any delivery of goods on hire-purchase or any system of payment in instalments,
  - (ii) any transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration, and such delivery or transfer of any goods shall be deemed to be a sale of those goods by the person making the delivery or transfer and a purchase of those goods by the person to whom such delivery or transfer is made but does not include a mortgage, hypothecation, charge or pledge ;

<sup>2</sup>[.....]

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1. Substituted by The Tripura Sales Tax (Third Amendment) Act, 1984, w. e. f. 12.7.1984.

2. Omitted *ibid*.

- (h) "sale price" used in relation to a dealer means the amount of the money consideration for the sale on taxable goods manufactured, made or processed by him in Tripura, or brought by him into Tripura from any place outside Tripura for the purpose of sale in Tripura, less any sum allowed as cash discount according to the trade practice, but includes any sum charged for containers or other materials for the packing of such taxable goods ;

<sup>1</sup>[Provided that 'sale price' as defined in this clause does not include the sale referred to in section 3A ;

- (i) "Schedule" means the Schedule appended to this Act ;
- (j) "tax" means sales tax payable under this Act ;
- (k) "taxable goods" means such goods as are specified in the Schedule attached to this Act ;
- (l) "Tribunal" means the Tribunal constituted under this Act ;

<sup>2</sup>(m) "turnover" means the aggregate of the amount of the sale prices receivable, or , if a dealer so elects, actually received by the dealer, in respect of any sale of goods made during any prescribed period in any year after deducting----

- (i) the amount of sale price, if any, refunded by the dealer to a purchaser in respect of any goods purchased and returned by the purchaser within the said period ;
- (ii) the amount arrived at by applying the following formula :

$$\frac{\text{Rate of tax X aggregate of sale price}}{100 \text{ plus rate of tax}}$$

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1. Inserted by The Tripura Sales Tax ( Fourth Amendment) Act, 1987, w. e. f. 12.5.1987.
  2. Substituted by The Tripura Sales Tax (Amendment) Act, 1978, w. e. f. 11.8.1978.

Provided that an election as aforesaid once made shall not be altered except with the permission of the Commissioner and on such terms and conditions as he may think fit to impose.

<sup>1</sup>[Provided further that in respect of a sale on hire-purchase or other system of payment in instalments only such amounts shall be included in turnover as has actually been received by the dealer during that period.

<sup>2</sup>[(n) "year" in relation to any particular dealer means the year with reference to which, according to a declaration made by that dealer, the accounts of that dealer are ordinarily maintained in his books of accounts and where no such declaration is made, the financial year :

Provided that a registering authority and except with the previous permission of the registering authority and except on such terms and conditions as may be determined by such authority .

<sup>3</sup>[(o) "Works contract" means any agreement for carrying out for cash or deferred payment or other valuable consideration.-----

- (i) the construction, fitting out, improvement or repair of any building, road, bridge or other immovable property, or
- (ii) the installation or repair of any machinery affixed to a building or other immovable property, or-
- (iii) the overhaul or repair of --
  - (1) any motor vehicle,
  - (2) any vessel propelled by internal combustion engine or by any other mechanical means,

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1. Substituted by The Tripura Sales Tax (Fourth Amendment) Act, 1987, w. e. f. 12.5.1987.
  2. Substituted by The Tripura Sales Tax (Second Amendment) Act, 1981, w. e. f. 4.5.1981.
  3. Inserted by The Tripura Sales Tax ( Third Amendment) Act, 1984, w. e. f. 12.7.1984.

(3) any aircraft,

(4) any component or accessory part of any of the items mentioned in paragraphs (1), (2) or (3) above.

<sup>1</sup>[(iv) the altering, ornamenting, finishing, furnishing, improving or otherwise processing or adopting of any goods.

<sup>2</sup>[(p) 'Transporter' means a registered transport company, a carrier or a transporting agent operating transport business in Tripura in taxable goods.

**Liability to tax and exemption from tax.**

3. (1) Every dealer in taxable goods shall pay a tax on his turnover at the rate specified in column (3) of the schedule attached to this Act :

Provided that subject to the provisions of section 14 and 15 of the Central Sales Tax Act, 1956 the State Government may, from time to time by notification in the Official Gazette and subject to such conditions as it may impose, fix a higher rate of tax <sup>3</sup>[not exceeding forty percent or any lower rate of tax payable under this Act on account of the sale of any taxable goods or class of taxable goods specified in such notification ; and thereupon the Schedule shall be deemed to be amended accordingly :

<sup>4</sup>[.....

<sup>5</sup>[ Provided further that the rate of tax on any transfer of the right to use any goods for any purpose (whether or not for a specified period) shall be 4%.

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1. Inserted by The Tripura Sales Tax ( Fifth Amendment) Act, 1994, w. e. f. 5.11.1994.
  2. Inserted by The Tripura Sales Tax (Eighth Amendment) Act, 2000, w. e. f. 27.02.2000.
  3. Substituted by The Tripura Sales Tax (Third Amendment) Act, 1984, w. e. f. 12.7.1984.
  4. Omitted by The Tripura Sales Tax (Amendment) Act, 1978, w. e. f. 11.8.1978.
  5. Inserted by The Tripura Sales Tax ( Fourth Amendment) Act, 1987, w. e. f. 12.5.1987.

(2) If the State government is of opinion that it is necessary or expedient so to do for increasing the production of goods or for protection or encouragement of industry within the state, it may, by notification in the Official Gazette subject to such restrictions and conditions, exempt from payment of tax, either in whole or in part the sale of any taxable goods or class of taxable goods or any dealer or class of dealers for such period as may be specified therein.

(3) Subject to such restrictions and conditions as may be prescribed, the State Government may make an exemption, or reduction in rate, in respect of any tax payable under this Act on the sales of any taxable goods to such person or class of persons as may be prescribed.

(4) Where exemption from the levy of tax under this Act on any sale of taxable goods is claimed by dealer under the provisions of this section the burden of proof shall lie on such dealer and the Commission may require the dealer to substantiate the claim in the manner prescribed.

<sup>1</sup>[(5) If any dispute or question regarding payment of tax arises, the matter shall be referred to the Commissioner whose decision thereon shall be final .

<sup>2</sup>[3A. Tax on the transfer of property in goods involved in the execution of works contract-

Notwithstanding anything contained elsewhere in this Act, any transfer of property in goods (whether as goods or in some other form) involved in the execution of a works-contract shall be deemed to be a sale of those goods by the person making the transfer and shall be liable to be taxed at the rate specified in column 3 of the Schedule :

Provided that in respect of any such transfer only so much value of the goods involved in the works-contract which has actually been paid to the dealer during the period, shall be taken into account for determining the turnover for that period.

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1. Inserted by The Tripura Sales Tax ( Fourth Amendment) Act, 1987, w. e. f. 12.5.1987.
  2. Inserted *ibid*.



**Explanation:**-For the purpose of this section "property in goods" shall mean the aggregate of the goods for which amounts have been received or receivable by a dealer during such period as valuable consideration, whether or not such amount has been separately shown in the works contract.

The amount is received or receivable shall include the value of such goods purchased, manufactured, processed, or procured otherwise by the dealer, and the cost of freight or delivery as may be incurred by such dealer for carrying such goods to the place where these are used in execution of such works contract, but shall not include such portion of the aforesaid amounts as may be prescribed."

3B-- Collection of excess tax and forfeiture of such excess tax----

(1) No person shall collect any sum by way of tax in respect of sale of any goods on which no tax is payable under the Act.

(2) No dealer shall collect any amount by way of tax in excess of amount of tax payable under the Act.

(3) Whoever contravenes the provision of this section shall, by an order of the Commissioner, be liable to pay penalty which may extend upto rupees two thousand.

(4) Any amount of tax collected, in excess of the date specified under this Act, shall be liable to be forfeited to the Government by an order of the Commissioner.

<sup>2</sup>[3AA. Deduction of tax at the time of payments :

Any person responsible for paying any sum to any person liable to pay tax under section 3A of the Act, shall at the time of credit of such sum to the account of the person or at the time of payment thereof in cash or by issue of a cheque or draft or any other mode, such amount towards sales tax as may be prescribed.

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1. Inserted by The Tripura Sales Tax ( Fourth Amendment) Act, 1987, w. e. f. 12.5.1987.
  2. Inserted by The Tripura Sales Tax ( Fifth Amendment) Act, 1994, w. e. f. 5.11.1994.

4. (1) The State Government may, for carrying out the purposes of this Act, appoint a Commissioner of Taxes, and such other persons to assist him as it thinks fit. **Taxing Authority and Tribunal.**

(2) Persons appointed under sub-section (1) shall exercise such powers as may be conferred, and perform such duties as may be required, by or under this Act.

(3) The State Government, may, instead of appointing any person under sub-section (1), invest, by notification, any officer to exercise any power under this Act and also specify therein the area in which power is to be exercised and thereupon such officer or officers shall be deemed to have been appointed under sub-section (1).

(4) The State Government may, by notification in the Official Gazette, constitute a Tribunal to be called the Tripura Sales Tax Tribunal. The Tribunal shall consist of such number of members as the State Government may think to appoint and where it consists of two or more members, one of them shall be appointed as the Chairman thereof.

(5) The qualifications, conditions of service and tenure of the members constituting the Tribunal shall be such as may be prescribed.

(6) No decision or action of the Tribunal shall be called in question merely on the ground of any vacancy in the Tribunal.

(7) the functions of the Tribunal may be discharged by any of the members sitting either singly or in Benches of two or more members, as may be determined by the Chairman. If the members of a Bench are divided, the decision shall be the decision of the majority, if there be a majority, but if the members are equally divided, they shall state the point or points on which they differ, and the case shall be referred by the Chairman of the Tribunal for hearing on such point or points to one or more of the members of the Tribunal ; and such point or points shall be decided according to the majority of the members of the Tribunal who heard the case including those who first heard it :

Provided that if at any time the Tribunal consists of only two members, the decision of the Tribunal shall be that of the Chairman in such cases.

(8) Subject to the previous sanction of the State Government, the Tribunal shall for the purpose of regulating its procedure (including the place or places at which Tribunal, the Benches or the members thereof shall sit) and providing the rules of Business, make regulations consistent with the provisions of this Act and the rules made there-under.

Provided that the regulations so made shall be published in the Official Gazette.

(9) All persons appointed under this section shall be deemed to be a public servants within the meaning of section 21 of the Indian Penal Code, 1860.

**Compulsory registration.** 5. (1) No dealer shall carry on business in taxable goods unless he has been registered and possesses a certificate of registration.

(2) Every dealer required by sub-section (1) to be registered shall apply for registration to the Commissioner in the prescribed manner, and obtain a certificate of registration.

(3) On receipt of an application under sub-section (2) the Commissioner shall, if he is satisfied after such enquiry as may be deemed necessary that the application is in order, register the applicant.

**Registration by Commissioner.** 6. (1) The Commissioner may, in addition to taking any other action under the provisions of this Act, require any dealer who, in his opinion, is liable to registration but has not made an application in this behalf, to apply for registration and register him. The Commissioner may also register a dealer who fails to apply for registration within a specified time :

Provided that no action under this sub-section shall be taken unless the Commissioner has given notice to the dealer of his intention so to do and has allowed him a reasonable opportunity of being heard.

(2) Registration made under sub-section (1) shall take effect as if this had been made on the dealer's application under sub-section (2) of section 5.

**Certificate of registration.** 7. (1) A dealer registered under section 5 or section 6 shall be granted a certificate of registration in such form as may be prescribed, which shall

specify the name or names of goods in which at the time of the grant of the said certificates the dealer carries on business, and such other particulars as may be prescribed :

Provided that the Commissioner may for good or sufficient reasons, demand from a dealer who has been registered or a person who has applied for registration under section 5, or a person who has been required to get himself registered under section 6, reasonable security for proper payment of tax.

(2) The Commissioner may, on petition or otherwise, cancel or amend from time to time any certificate of registration.

(3) The Commissioner shall cancel the certificate of registration when the business in respect of which the certificate was issued has been discontinued or transferred.

(4) No application for registration made section 5 shall be refused and no order under sub-section (2) and (3) of this section shall be made, unless the applicant, the person concerned or the dealer has been given an opportunity of being heard.

8. (1) Every registered dealer shall furnish such returns of his turnover by such dates and to such authorities as may be prescribed.

**Returns.**

(2) In the case of any other dealer whose business, in the opinion of the Commissioner is such as to render him liable to pay tax under this Act for any year or part thereof, the Commissioner may serve within three years of the completion of that year a notice in the prescribed form upon him requiring him to furnish a return of his turnover ; and such dealer shall thereupon furnish the return within the period and to the authority mentioned in the notice.

(3) If any dealer discovers any omission or other error in any return furnished by him either under sub-section (1) or sub-section (2), he may furnish a revised return at any time before assessment is made on the original return.

(4) No return submitted under this section shall be valid unless it is accompanied by a treasury receipt showing payment of the tax due as provided in sub-section (2) of section 24.

**Assessment.** 9. (1) At the close of a <sup>1</sup>[.....] year or at the closure of the business during that <sup>2</sup>[.....] year, if the Commissioner is satisfied that the returns furnished under section 8 in respect of that <sup>3</sup>[.....] year are correct and complete, he shall by an order in writing, assess the dealer and determine the tax payable by him on the basis of such returns.

(2) If the Commissioner is not satisfied that a return furnished under section 8 is correct and complete, he shall serve on the dealer a notice requiring him, on the date, and at the hour and place specified therein, either to attend in person or to produce or cause to be produced any evidence on which he may reply in support of his return.

(3) On the day specified in the notice under sub-section (2) or as soon afterwards as may be, the Commissioner, after hearing such evidence as the Commissioner may require shall, by an order in writing assess the dealer and determine the tax payable by him on such assessment.

(4) If a dealer fails to make a return as required by sub section (1) or sub-section (2) of section 8, as the case may be, or having made the return, fails to comply with all the terms of the notice issued under sub-section (2) of this section, the Commissioner shall, by order in writing, assess to the best of his judgement the dealer, and determine the tax payable by him on the basis of such assessment :

Provided that before making assessment the Commissioner may allow the dealer such further times as he thinks fit to make the return or comply with the terms of the notice issued under sub section (2) of this section.

**Cancellation of assessment.** 10. Where a dealer, in the case of an assessment completed under sub-section (4) of section 9, satisfies the Commissioner, within one month from the date of issue of a notice of demand as hereinafter provided, that he was prevented by sufficient cause from making the return required by section 8 or that he did not receive the notice issued under sub-section (2) of section 8, sub-section (2) of section 9, or that he had not a reasonable opportunity to

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1. Omitted by The Tripura Sales Tax (Amendment) Act, 1978, w. e. f. 11.8.1978.
  2. Omitted *ibid*.
  3. Omitted *ibid*.

comply, or was prevented by sufficient cause from complying with the terms of the notice, the Commissioner shall cancel the assessment and make a fresh assessment in accordance with the provisions of section 9.

11. (1) If upon information which has come into his possession the Commissioner is satisfied that any dealer has been liable to pay tax under this Act in respect of any period and has nevertheless failed to apply for registration and to make the return required of him or that sales of taxable goods has escaped assessment in any period or has been under-assessed or assessed at a lower rate or any deduction has been wrongly made therefrom, the Commissioner may, at any time within eight years of the end of the aforesaid period, serve on the dealer a notice containing all or any of the requirements which may be included in a notice under sub-section (2) of section 8, and may proceed to assess the dealer in respect of such period and all subsequent periods, and the provisions of this act, so far as may be, shall apply accordingly as if the notice were a notice issued under the aforesaid sub-section :

**Assessmen in cases of evasion and escape.**

Provided that the tax shall be charged at the rate of which it would have been ordinarily chargeable.

(2) The Commissioner may authorise any person appointed under section 4 to assist him in investigating any case or points in a case at any stage and to make a report thereon to the Commissioner or any prescribed authority in respect of all or any of the assessment made in relation to the case in order to prevent the evasion of tax. After considering the report of investigating officer the Commissioner may proceed to take action under sub-section (1) besides initiating any other action under this Act against the dealer concerned.

12. (1) The authority which made an assessment or passed an order on appeal or revision in respect thereof may, at any time within three years from the date of such assessment or order and of its own motion, rectify any mistake apparent from the records of the case, and shall, within the like period, rectify any such mistake as has been brought to its notice by a dealer :

**Rectification of orders.**

Provided that no such rectification shall be made having the effect of enhancing the assessment unless the authority concerned has given notice of its intention so to do and has allowed him a reasonable opportunity of being heard.

(2) Where any such rectification has effect of reducing the assessment, a refund shall be due to the dealer.

(3) Where any such rectification has effect of enhancing the assessment, a notice of demand shall be issued for the sum payable.

**Penalty for concealment of turnover and evasion of tax.**

13. (1) If the Commissioner, in the course of any proceedings under this Act is satisfied that any dealer :-

- (a) has without reasonable cause, failed to furnish the return which he was required to furnish under section 8 or section 11, or has, without reasonable cause, failed to furnish it within the time allowed and in the manner required, or
- (b) has without reasonable cause, failed to comply with a notice under sub-section (2) of section 9, or
- (c) has concealed the particulars of his turnover or deliberately furnished inaccurate particulars of such turnover, or
- (d) has evaded in any way the liability to pay tax, he may direct that such dealer shall pay by way of penalty, in addition to the tax payable by him, a sum not exceeding one and a half times that amount <sup>1</sup>[but which shall not be less than 10% of that amount ;

<sup>2</sup>**[Explanation :-** For the purpose of this section, a proceeding includes a proceeding for assessment under section 9 of the Act.

(2) No order under sub-section (1) shall be made unless the dealer has been heard or has been given a reasonable opportunity of being heard.

<sup>3</sup>[(3) -----]

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1. Inserted by The Tripura Sales Tax (Second Amendment) Act, 1981, w. e. f. 4.5.1981.

2. Inserted by The Tripura Sales Tax ( Fourth Amendment) Act, 1987, w. e. f. 12.5.1987.

3. Omitted by The Tripura Sales Tax (Second Amendment) Act, 1981, w. e. f. 4.5.1981.

(4) The penalty payable under this section shall be paid by such date as may be specified in the notice of demand and, where no such date is specified, it shall be paid within thirty days of the service of the notice.

<sup>1</sup>[13A. Section 13A. (1)- If the commissioner is satisfied that any transporter has delivered taxable goods to any person without obtaining from the dealer copy the valid permit or has concealed the actual particulars of the consignment transported by him, the Commissioner may direct that such transporter shall pay, in addition to tax, by way of penalty, a sum which may extend to one hundred and fifty percent of the tax involved

(2) No order under sub-section (1) shall be made unless the transport has been heard or has given reasonable opportunity of being heard.

14. Any assessment made under this Act shall be without prejudice to any prosecution or penalty instituted or imposed under the provisions of this Act.

**Assessment not to bar prosecutions or penalties.**

15. (1) Where a dealer dies after assessment but before payment of the tax, his executor, administrator or other legal representative shall be liable to pay, out of the estate of the deceased to the extent to which it is capable of meeting the charge, the tax assessed as payable by such dealer.

**Tax of deceased payable by representatives.**

(2) Where a dealer dies without having furnished the return required by section 8 or 11, or after having furnished the return but before assessment, the Commissioner may proceed to make an assessment and determine the tax payable by the deceased ; and for this purpose he may require the executor, administrator or other legal representative, as the case may be, of the deceased to perform all or any of the obligations which, under the provisions of this Act, have required the deceased to perform. the tax thus determined shall be payable by the executor, administrator or other legal representative of the deceased to the extent to which the estate of the deceased is capable of meeting the charge.

16. When the business or stock of a registered dealer passes on to any person or persons, whether by sale, inheritance, possession or otherwise the liability to pay any tax payable in respect of such business and remaining

**Tax when payable by transferee.**

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1. Inserted by The Tripura Sales Tax (Eighth Amendment) Act, 2000, w. e. f. 27.02.2000.



unpaid at the time of such passing on, shall be jointly and severally on the dealer or such person or persons and such person or persons shall, within thirty days of such passing on, apply for registration under section 5.

**Assessment of dealers likely to transfer assets to avoid tax.**

17. (1) Notwithstanding anything contained in this Act, if it appears to the Commissioner during any current return period that any dealer is likely to change, sell transfer, dispose of or otherwise part with any of his assets with a view to avoiding payment of any liability under the provision of this Act, the net turnover of such dealer for the period from the expiry of the previous return period to the date when the Commissioner commences proceedings under this section shall be chargeable to tax in that period.

(2) For the purpose of making an assessment under sub section (1), the Commissioner may serve a notice upon such dealer requiring him to furnish with such time as may be specified in the notice, a return in the manner and form in which a return under section 8 is furnished.

**Liability of guardian and trustees, etc.**

18. Where the business in respect of which tax is payable under the Act is carried on by, or is in charge of, any guardian, trustee or agent of a minor or other incapacitated person on behalf of, and for the benefit of, such minor or other incapacitated person, the tax shall be levied upon and recoverable from such guardian, trustee or agent, as the case may be, in like manner and to the same extent as it would be leviable upon and recoverable from any such minor or other incapacitated person, if he were of full age and sound mind and if he were conducting the business himself, and all the provisions of this Act shall apply accordingly.

**Liability in case of discontinued firm or association.**

19. Where the business carried on by a firm or an association of persons, other than a company as defined in the Companies Act, 1956 is discontinued or the association of persons is dissolved, the tax shall be levied upon and recovered jointly and severally, from every person who at the time of such discontinuance or dissolution was a partner of such firm or member of such association ; and all the provisions of this Act, shall apply accordingly.

**Appeal.**

20. (1) Any dealer objecting to an order of assessment or penalty passed under this Act, may, within thirty days from the date of the service of such order, appeal to the prescribed authority against such assessment or penalty :

<sup>1</sup>[Provided that

- (i) no appeal shall be entertained by the said authority unless, he is satisfied that the amount of a tax assessed or the penalty levied has been paid ;
- (ii) the authority before whom an appeal has been filed may, for reasons to be recored in writing, direct the appellant to pay any lesser amount which shall not be less than fifty percent of the tax assessed or fifty percent of the penalty levied and, on payment of the amount so directed, entertain the appeal ;

<sup>2</sup>**[Explanation:-** For the purpose of clause (ii), any amount paid either as tax or as penalty shall be deemed to be the amount paid towards tax assessed or penalty levied and if the appeal is against both the tax assessed or penalty levied then the amount to be paid shall not be less than fifty percent of both the tax and penalty.

- (iii) the authority before whom the appeal is filed may admit it after the expiration of thirty days if such authority is satisfied that for reasons beyond the control of the appellant or for any other sufficient cause it could not be filed within time.

(2) Every appeal under sub-section (1) shall be presented in the prescribed form and shall be verified in the prescribed manner.

(3) The Appellate authority shall fix a day and place for hearing and may from time to time adjourn the hearing and make, or cause to be made, such further enquiry as may be deemed necessary.

(4) In disposing of an appeal under sub-section (1), the appellate authority may-

- (a) confirm, reduce, enhance or annul the assessment, or
- (b) set aside assessment and direct a fresh assessment after such enquiry as may be ordered, or
- (c) confirm, reduce or annul the order of penalty.

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1. Inserted by The Tripura Sales Tax ( Fourth Amendment) Act, 1987, w. e. f. 12.5.1987.

2. Substituted by The Tripura Sales Tax ( Eighth Amendment) Act, 2000, w. e. f. 27.2.2000.

**Revision by  
Com mis-  
sioner.**

21. (1) The Commissioner may call for and examine the record of any proceeding under this Act, and if he considers that any order passed therein by any person appointed under sub-section (1) of section 4 to assist him, is erroneous in so far as it is prejudicial to the interest of the revenue, he may, after giving the dealer an opportunity of being heard and after making or causing to be made such enquiry as he deems necessary, pass such orders thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment, or cancelling the assessment and directing a fresh assessment.

(2) In the case of any order other than an order to which such-section (1) applies, passed by any person appointed under sub-section (1) of section 4 to assist him, the Commissioner may, either of his own motion or on a petition by a dealer for revision, call for the record of any proceeding under this Act in which any such order has been passed and may make such enquiry or cause such enquiry to be made, and subject to the provisions of this Act, may pass such orders thereon. not being an order prejudicial to the dealer, as he thinks fit.

<sup>1</sup>[Provided that no petition for revision by a dealer shall be admitted by the Commissioner unless at least fifty percent of the amount of tax assessed, or as the case may be, fifty percent of the amount of penalty levied has been paid by the dealer where order against which revision is filed relates to assessment of tax or imposition of penalty.

(3) In the case of petition for revision under sub-section (2) by a dealer, the petition must be made within ninety days from the date on which the order in question was communicated to him or the date on which he otherwise came to know of it, whichever is earlier :

Provided that the Commissioner before whom the petition is filed may admit it after the expiration of the period of ninety days if he is satisfied that for reasons beyond the control of the petitioner or for any other sufficient cause, it could not be filed within time.

(4) The Commissioner shall not revise any order under this section in the following case---

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1. Inserted by The Tripura Sales Tax ( Third Amendment) Act, 1984, w. e. f. 12.7.1984.

- (a) Where an appeal against the order lies under section 20 or 22 but has been made and the time within which such appeal may be made has not expired, or in the case of an appeal to the Tribunal the dealer has not waived his right of appeal ; or
- (b) Where the order is pending on appeal under section 20; or
- (c) Where the order has been made the subject of an appeal to the Tribunal.

**Explanation :-** An order by the Commissioner declining to interfere shall, for the purpose of this section, be deemed not to be an order prejudicial to the dealer.

22. (1) Any dealer aggrieved by an order passed in appeal under section 20 or passed in revision under sub-section (1) of section 21 may appeal to the Tribunal within sixty days of the date on which such order is communicated to him.

**Appeal to the Tribunal.**

<sup>1</sup>**Explanation :-** Order passed in appeal or revision mentioned in this sub-section shall mean an order passed after an appeal or revision is admitted under Section 20 or, as the case may be, sub-section (1) of Section 21 of the Act.

(2) The Tribunal may admit an appeal after the expiration of the sixty days referred to in sub-section (1), if it is satisfied that for reasons beyond the control of the appellant or for any other sufficient cause it could not be filed within time.

(3) An appeal to the Tribunal shall be in the prescribed form and shall be verified in the prescribed manner, and shall be accompanied by a fee of twentyfive rupees.

(4) The Tribunal may, after giving the dealer an opportunity of being heard, pass orders thereon as it thinks fit, and shall communicate any such orders to the dealer and to the Commissioner.

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1. Inserted by The Tripura Sales Tax ( Eighth Amendment) Act, 2000, w. e. f. 27.2.2000.

**Notice of demand.** 23. When any tax or penalty or other dues is or are payable in consequence of any order passed under or in pursuance of this Act, the Commissioner shall serve upon the person liable to pay such tax or penalty or other dues a notice of demand in the prescribed form specifying the sum so payable.

**Tax when payable.** 24. (1) Tax payable under this Act shall be paid in the manner herein after provided.

(2) Before any registered dealer furnishes the returns required by sub-section (1) of section 8, he shall in the prescribed manner, pay into a Government treasury the full amount of tax due from him under this Act on the basis of such returns, and shall furnish along with the returns a receipt from such treasury in token of payment of such tax.

(3) Where a revised return is submitted by a registered dealer under sub-section (3) of section 8, and if the revised return shows a greater amount of tax to be due than was payable on the basis of the original return, the dealer shall pay the excess amount of tax in the manner provided in sub-section (2), and shall furnish along with the revised return a receipt in token of such excess tax.

(4) The amount of tax due under the provisions of this Act.

(a) in excess of payments already made under sub-section (2) and (3), or

(b) where no payment has been made,

shall be paid by the dealer by such date as may be specified in the notice of demand and where no such date is specified, it shall be paid within thirty days from the date of service of the notice.

**Interest payable by dealer.** 25. (1) If any registered dealer does not pay into a Government treasury the full amount of tax due from him under this Act on the basis of the return or his account books within the prescribed date, simple interest at the rate of <sup>1</sup>[twenty five percent per annum from the first day of the month next following the said date shall be payable by the dealer upon the amount by which the tax so paid falls short of the amount of tax payable as per his return or account books:

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1. Substituted by The Tripura Sales Tax (Third Amendment) Act, 1984, w. e. f. 12.7.1984.

<sup>1</sup>[-----]

(2) Where on making the assesment, the Commissioner finds that a dealer has not maintained the account books properly, and thereby he has suppressed the sale of goods in any period, the Commissioner may direct him to pay interest as prescribed in sub-section (1). If the amount of tax payable under the Act has been reduced in appeal or revision, the interest may be calculated on the reduced amount.

(3) If any registered dealer does not pay into the Government treasury the amount of tax within the date as provided in sub-section (4) of section 24 or any instalment of the tax within the extended date as per proviso to sub-section (1) of section 26 of the Act, interest as provided in sub-section (1) shall be payable from the first day of the month next following the said date, by the dealer upon the amount by which the tax if any paid falls short of the amount of tax payable under the Act.

<sup>2</sup>**[Explanation :-** For the purpose of sub-section (4), prescribed date means the date prescribed under section 8 of the Act.

(4) If the amount of tax paid within the prescribed date is not less than ninety per centum of the tax as finally assessed, no interest as provided for in sub-section (1) of this section shall be levied.

26. (1) If the demand in respect of any dues under this Act is not paid on or before the date specified as aforesaid, the dealer shall be deemed to be in default :

**Mode of recovery.**

Provided that the Commissioner may, in respect of any particular dealer and for reasons to be recorded in writing, extend the date of payment of the dues or allow such dealer to pay the same by instalments and in that case the dealer shall not be deemed to be in default till the date as extended or the last date of payment by instalment is over.

(2) Where a dealer is in default, the Commissioner may, in his discretion, direct that, in addition to the amount due, a sum not exceeding that amount shall be recovered from the defaulter by way of penalty.

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1. Omitted by The Tripura Sales Tax (Second Amendment) Act, 1981, w. e. f. 4.5.1981.
  2. Inserted by The Tripura Sales Tax ( Fourth Amendment) Act, 1987, w. e. f. 12.5.1987.

(3) Where a dealer is in default, the Commissioner may order that amount due shall be recoverable as an arrear of land recoverable as an arrear of land revenue and may proceed to realise the amount due as such :

Provided that when security for proper payment of tax has been furnished by the dealer in pursuance of a demand under the proviso to sub-section (1) of section 7, the Commissioner may realise any such amount due or part thereof by ordering forfeiture of the whole or any part of such security.

**Special mode of recovery.**

<sup>1</sup>[26A.(1) Notwithstanding anything contained in any law or contract to the contrary or the issue of a requisition under sub-section (3) of section 26 for realisation of tax or penalty as arrears of land revenue, the Commissioner may, at any time or from time to time, by notice in writing in the prescribed form, a copy of which shall be forwarded to the dealer at his last known address, require---

- (a) any person from whom any amount of money is due, or may become due, to a dealer on whom notice has been served under section 23, or
- (b) any person who holds or may subsequently hold money on account of such dealer,

to deposit in the Treasury, either forthwith upon the money becoming due or being held or within the time specified in the first mentioned notice (but not before the money becomes due or is held as aforesaid) so much of the money as is sufficient to pay the amount due from the dealer in respect of the tax and penalty under this Act, or the whole the money when it is equal to or less than that amount.

**Explanation :-** For the purpose of this sub-section, the amount of money due to a dealer from or money held for on account of a dealer by, any person, shall be calculated by the Commissioner after deducting therefrom such claims (if any) lawfully subsisting, as may have fallen due for payment by such dealer to such persons.

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1. Inserted by The Tripura Sales Tax (Second Amendment) Act, 1981, w. e. f. 4.5.1981.

(2) Any person discharging any liability to the dealer after receipt of the notice referred to in this section, shall be personally liable to the Commissioner to the extent of the liability discharged or to the extent of the liability of the dealer for tax and penalty, whichever is less.

(3) Save as otherwise provided in this section, every person to whom a notice is issued under this section shall be bound to comply with such notice, and in particular, where any search notice is issued to a Post Office, Banking Company, or Insurance, it shall not be necessary to produce any pass-book, deposit, policy or any other document for the purpose of any entry, endorsement or the like being made before the payment, notwithstanding any rule, practice or requirement to the contrary.

(4) Any claim in respect of the property in relation to which notice under this section has been issued, arising after the date of the notice, shall be void as against any demand contained in the notice.

(5) Where a person to whom a notice under this section is sent, proves to the satisfaction of the Commissioner that the sum demand or any part thereof is not due to the dealer or that he does not hold any money for or on account of the dealer, than, nothing contained in this section shall be deemed to require such person any sum or part thereof as the case may be, to the Commissioner.

(6) If the person to whom a notice under this section is sent fails to make payment in pursuance thereof he shall be deemed to be a dealer in default in respect of the amount specified in the notice and further proceedings may be taken against him for the realisation of the amount as if it were an arrear due from him and such amount shall be recoverable as arrears of land revenue.

(7) Commissioner may apply to the Court in whose custody there is money belonging to the dealer, for payment to him of the entire amount of such money or if it is more than tax and penalty, if any, due, an amount sufficient to discharge such tax and the penalty :

Provided that any dues or property which are exempted from attachment under section 60 of the Code of Civil Procedure, 1908, shall also be exempted from the operation of this section.



**Refund.** 27. (1) The Commissioner on being satisfied either on an application or on any other manner that the dealer has paid in excess of the sum due from him shall order, as soon as it may be, the refund of the sum so paid in excess :

Provided that the Commissioner may set off such sum against other dues from the same dealer in respect of any other return period.

(2) When a tax has been levied under this Act in respect of any declared goods as specified in section 14 of the Central Sales Tax Act, 1956 which are subsequently sold in the course of Inter State trade or commerce, the tax as levied shall be refunded to the dealer in the manner as may be prescribed.

(3) If for reasons of delay a refund, being other than a refund under sub-section (2) due to a dealer is not made within ninety days of such refund being due, the State Government shall pay to such dealer simple interest at the rate of 6 per cent per annum on the amount refundable.

(4) Refund under this Act shall be deemed to be due :-

- (a) In cases where the tax assessed has been reduced on appeal or revision, etc. from the date the order of the appellate or revisional authority ;
- (b) in other cases on the date an application for refund is made by the party claiming the refund.

**Remission.** 28. The State Government may, by rules, provide that in such circumstances and subject to such conditions as may be specified, a draw back, set off, or refund of the whole or any part of the tax paid in respect of any purchase of raw materials under this Act for use by any dealer in the manufacture of goods in Tripura for sale, be granted to such dealer.

**Offences and penalties.** 29. (1) Whoever-

(1) carries on business as a dealer and acts in contravention of any of the provisions of this Act ; or

(2) fails, without reasonable cause, to submit in due time any return as required by under the provisions of this Act, or submits a false returns ; or

(3) fails, when required by or under the provisions of this Act, to keep accounts or records of sales ; or

(4) fails, when required by or under the provisions of this Act to produce any accounts, evidence or documents or to furnish any information ; or

(5) fails or neglects to comply with any requirement made of him under the provisions of this Act ; or

(6) knowingly produces incorrect accounts, registers or documents, or knowingly furnishes incorrect information ; or

(7) fraudulently or wilfully evades the payment of any tax due under this Act, or conceals his liability to such tax ; or

(8) fails to pay within the time allowed any tax assessed or any penalty levied on him ; or

(9) prevents or obstructs inspection or entry by an officer acting under the provisions of this Act ;or

(10) prevents or obstructs inspection or entry by an officer acting under the provisions of this Act ; or

(11) demands or charges from any purchaser sales tax as such at a rate higher than that payable under the provisions of this Act, or

<sup>1</sup>[(12) aids or abets any person in the Commission of any offence specified in clauses (I) to (II).

shall, on conviction before a Judicial Magistrate and in addition to any tax including interest if any, or penalty or both that may be due from him, be punishable with imprisonment which may extend to six months, or with fine not exceeding one thousand rupees or with both, and when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the period of continuance of the offence.

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1. Inserted by The Tripura Sales Tax (Second Amendment) Act, 1981, w. e. f. 4.5.1981.

<sup>1</sup>[(2) The offences specified under clause (9), (10) and (11) of sub-section (1) shall be cognizable and bailable.

**False statement in declaration.** 30. Whoever makes a statement in verification or declaration in connection with any proceedings under this Act which is false, and which he either knows or believes to be false, or does not believe to be true, shall, on conviction before a Judicial Magistrate, be punishable with simple imprisonment which may extend to six months or with fine which may extend to one thousand rupees, or with both.

**Cognizance of offence.** 31. No court shall take cognizance of any offence under this Act, or the rules made thereunder except with the previous sanction of the Commissioner.

**Composition of offences.** 32. (1) Subject to such conditions as may be prescribed, the Commissioner may, either before or after institution of criminal proceedings under this Act, accept from the person who has committed or is reasonably suspected of having committed an offence under this Act or the rules made thereunder, by way of composition of such offence.--

(a) where the offence consists of the failure to pay, or the evasion of, any tax recoverable under this Act, in addition to the tax including interest if any or penalty or both so recoverable, a sum of money not exceeding one thousand rupees or double the amount of the tax recoverable, whichever is greater, and

(b) in any other case a sum of money not exceeding one thousand rupees in addition to tax recoverable.

(2) On payment of such sum as may be determined by the Commissioner under sub-sectionm (1), no further proceedings shall be taken against the person concerned in respect of the same offence.

**Disclosure of information by a public servant.** 33. (1) All particulars contained in any statement made, returns furnished or accounts or documents produced in accordance with this Act, or in any evidence given or affidavit or deposition made in the course of any

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1. Inserted by The Tripura Sales Tax ( Third Amendment) Act, 1984, w. e. f. 12.7.1984.

proceedings under this Act, other than proceedings before a Criminal Court, or in any record or any proceedings under this Act, shall, save as provided in sub-section (3), be treated as confidential, and notwithstanding anything contained in the Indian Evidence Act, 1872 (Act 1 of 1872), no Court shall, save as aforesaid, be entitled to require any public servant to produce before it any such treatment, return, account document or record or any part thereof, or to give evidence before it in respect thereof.

(2) If, save as provided in sub-section (3), a public servant discloses any of the particulars referred to in sub-section (1), he shall be punishable with imprisonment which may extend to six months, and shall also be liable to fine.

(3) Nothing in this section shall apply to the disclosure--

- (a) of any of the particulars referred to in sub-section (1) for the purposes of a prosecution under the Indian Penal Code, 1860 (Act XLV of 1860) or the Prevention of Corruption Act 1947 (Act II of 1947) in respect of any such statement, return, accounts, documents or evidence, or for the purpose or a prosecution under this Act, or
- (b) of such facts, to an officer of the Central Government as may be necessary for the purpose of enabling that Government to levy or realise any tax imposed by it, or
- (c) of such facts to any officer of this State or any other State Government as may be necessary for the purpose of enabling such officer to levy or realise any tax imposed by that Government,
- (d) to any person for purposes other than those referred to in clause (a) to (c), if the State Government consider necessary in the public interest.

34. Every registered dealer or other on whom a notice has been served to furnish returns under sub-section (2) of section 8, shall keep a true account of taxable goods manufactured, made or processed by him or brought by him into Tripura from any place outside Tripura for the purpose of sale in Tripura, and of turnovers, and if the accounts maintained in the ordinary course do not, in the opinion of the Commissioner, enable him to apply a proper check on the returns furnished under the provisions of this Act, he may, require the dealer to sell by issue of cash or credit memo or keep such accounts in such form as he may, subject to anything that may be prescribed in that connection, direct.

**Maintenance  
of accounts.**

**Powers to order production of accounts and power of entry and inspection.**

35. (1) Subject to such conditions and restriction as may be prescribed, the Commissioner may, for the purpose of this Act, require any dealer to produce before him any accounts, registers, vouchers or other documents relating to the manufacture, making, processing, import, sale or purchase of taxable goods or matters connected therewith.

(2) All accounts, registers and other documents as referred to in sub-section (1), the taxable goods in the possession of a dealer and his offices, shops, godowns, buildings, vessels and vehicles shall, at all reasonable times, be open to inspection by the Commissioner.

(3) If the Commissioner has reason to suspect that any dealer is attempting to evade payment to any tax under this Act, he may, for reasons to be recorded in writing, seize such accounts, registers or documents of the dealer as may be necessary, and shall grant a receipt for the same and shall retain the same only for so long as may be necessary for the purposes of this Act.

<sup>1</sup>[Provided that if the dealer or person from whose custody the books of accounts or other documents are seized, refuses to give an acknowledgement, the Commissioner may leave the receipt at the premises and record this fact.;

<sup>2</sup>[(4) for the purpose of sub-section (2) and (3) the Commissioner may-

- (i) enter and search any building or place where he has reason to suspect that books of accounts and other documents or the sale-proceeds are kept ;
- (ii) break-open the lock of any door, box locker, safe, almirah, or other receptacle for exercising the powers conferred by clause (i) where the keys thereof are not available :
- (iii) place marks of identification on any books of accounts or other documents or make or cause to be made extracts or copies therefrom ;

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1. Inserted by The Tripura Sales Tax (Second Amendment) Act, 1981, w. e. f. 4.5.1981.
  2. Substituted *ibid*.

- (iv) make a note or any inventory of any such money or goods found as a result of such search ;
- (v) seal the premises including the office shop, godown, box, locker, safe, almirah or other receptacle if the owner or the person in occupation or incharge of such office, shop, godown, box, locker, safe, almirah or other receptacle leaves the place or is not available or fails or refuses to open it when called upon to do so :

Provided that no residential accommodation (not being a place of business-cum-residence) shall be entered into and searched by the Commissioner except on the authority of a search warrant issued by a judicial magistrate.

(5) The Commissioner may requisition the services of any police officer or any public servant or both to assist him for all or any of the purposes specified in sub-section (4).

(6) Save as otherwise provided in this section, every search or seizures made under this section shall be carried on in accordance with the provisions of the code of criminal procedure, 1973 relating to search or seizures made under that code.

36. The Commissioner may, for the purposes of this Act-

**Power to call for information.**

(1) require any firm or association or Hindu undivided or joint family to furnish him with a statement of the names and addresses of the members of the firm or association or of the names and addresses of the Manager or members of the family, as the case may be ;

(2) enquire any person whom he has reason to believe to be a trustee, guardian, manager or agent to furnish him with a statement of the names of the persons with their addresses for or of whom he is a trustee, guardian, manager or agent ;

(3) require any person whom he has reason to believe to have obtained taxable goods from outside the State to furnish him with a statement of the names of persons with their address from whom he has obtained the goods and of the names and prices of the goods obtained ;

(4) require any person whom he has reason to believe to have despatched taxable goods to any place outside the State to furnish him with a statement of the names of persons with their addresses to whom he has despatched the goods and of the names and prices of the goods despatched.

<sup>1</sup>[ 36A. Maintenance of Accounts by Carries.-

Notwithstanding anything contained in any other Act, any transporter, carrier of transporting agent operating its transport business in Tripura, shall maintain proper account of goods transported to or outside Tripura through it in the manner prescribed and shall on demand by the Commissioner be liable to furnish in the prescribed manner such information as the Commissioner may require relating to the transportation of such goods and shall also be bound to produce books of accounts for inspection and examination by the Commissioner.

**Restriction  
on move-  
ment.**

37. (1) No person shall take delivery or transport from any railway station, air-port, post office, or any other place whether of similar nature or otherwise, notified in this behalf by the State Government, any consignment of taxable goods exceeding such quantities and except in accordance with such conditions as may be prescribed. Such conditions shall be made with a view to ensure that there is no evasion of the tax imposed by this Act.

<sup>2</sup>(2) If the Commissioner has reason to believe that any person has contravened or attempted to contravene the provision of sub-section (1) in respect of any taxable goods, he may seize such goods together with any container or other materials used for packing such goods and for the said purpose search any place, vehicle or thing which may be suspected of being used for such contravention.

(3) Any person who contravenes the provision of sub-section (1) shall be punishable with imprisonment for a term which may extend to six months or with fine or with both.

(4) An offence under this section shall be bailable and cognizable.

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1. Inserted by The Tripura Sales Tax ( Third Amendment) Act, 1984, w. e. f. 12.7.1984.
  2. Inserted *ibid*.

38. (1) The State Government may, by notification, set up and erect, in such manner as may be prescribed, check-posts and barriers at any place in the State with a view to prevent the evasion of tax payable under this Act.

**Erection  
check-post.**

(2) Every person transporting taxable goods shall, at any check-post or barrier referred to in sub-section (1) and before crossing such checkpost or barrier, file before the Officer-in-charge of the check-post or barrier, a correct and complete declaration of the goods in such form and in such manner as may be prescribed.

(3) The Officer-in-charge of the check-post or barrier for the purpose of satisfying himself that the provisions of sub-section (2) are not being contravened, and subject to such restrictions as may be prescribed, intercept, detain and search any vehicle or boat which may be suspected of being used for contravening such provisions.

<sup>1</sup>[(4) The Officer-in-charge of the check post or barrier or any other Officer, who may be authorised by the State Government in this behalf may, for the purpose of verifying whether taxable goods are being transported in contravention of the provision of sub-section (2) of section 38 and subject to such restrictions as may be prescribed seize any taxable goods which, he has reason to believe, are being transported in contravention of the provisions of sub-section (2) together with any container or other materials for the packing of taxable goods.

<sup>2</sup>[(5) When any taxable goods are seized under sub-section (4). The Officer-in-charge of the check-post or barrier or any other officer referred to in that sub-section shall, as soon as may be, report the same to the Commissioner for appropriate action.

<sup>3</sup>[38A. (1) Disposal of seized goods.--The Commissioner may, subject to the provisions of section 32, dispose of by public auction any taxable goods seized under sub-section (2) of section 37 or under sub-section (4) of section 38, in such manner as may be prescribed, and so much of the sale proceeds

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1. Inserted by The Tripura Sales Tax (Second Amendment) Act, 1981, w. e. f. 4.5.1981.
  2. Inserted by The Tripura Sales Tax ( Third Amendment) Act, 1984, w. e. f. 12.7.1984.
  3. Inserted *ibid*.



of the auction, after deducting the cost of conducting the auction, as may be required for payment of the dues on account of tax and penalty shall be appropriated towards the same and the balance, if any, should be paid to the person from whom the goods were seized or to the owner of such goods.

(2) Notwithstanding anything contained elsewhere in this Act, for the purpose of this section, the amount of tax payable for the taxable goods, sold by auction shall be determined on the basis of the sale proceeds of the goods sold by public auction under sub-section (1) and the penalty leviable thereon may extend to one hundred and fifty percent of the tax so calculated.

(3) Nothing in this section shall absolve a person from any other penalty to which he may be liable for violation of any provision of the Act.

<sup>1</sup>[38B. For carrying out the purposes of section 38 every Transporter, Carrier or Transporting Agent operating its transport business relating to taxable goods in Tripura shall be required to obtain a Certificate of Registration in the prescribed manner from the Commissioner of Taxes on payment of such fees as may be prescribed.

**Bar of suits in Civil Courts and indemnity.**

39. No suit shall be brought in any Civil Courts to set aside or modify any assessment made or orders passed under their provisions of this Act, and no prosecution, suit or other proceedings shall lie against officer of the State Government for anything in good faith done or intended to be done under this Act or the rules made thereunder.

**Power to take evidence on oath, etc.**

40. The Tribunal and the Commissioner shall, for the purposes of this Act, have the same powers as are vested in a Court under the Code of Civil Procedure, 1908 (Act V of 1908), when trying a suit, in respect of the following matters :-

(1) enforcing the attendance of any person and examining him on oath or affirmation ;

(2) compelling the production of documents ;

(3) issuing Commission for the examination of witnesses ; and such proceedings before the Tribunal or the Commissioner shall be deemed to be a

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1. Inserted by The Tripura Sales Tax (Second Amendment) Act, 1996, w. e. f. 31.3.1996.

"judicial proceedings" within the meaning of section 193 and 228 and for the purposes of section 196 of the Indian Penal Code, 1860 ( Act XLV of 1860).

41. In computing the period of limitation prescribed for an appeal or revision, the day on which the order complained of was served and the time requisite for obtaining a certified copy of such order, shall be excluded. **Computation of the period of limitation.**

42. If any dealer--

- Information to be furnished regarding change of business.**
- (a) sells or otherwise disposes of his business or any part of his business or any place or business or effects or comes to know of any other change in the ownership of the business, or
  - (b) discontinues his business or changes his place of business or opens a new place of business, or
  - (c) changes the name or nature of his business,

he shall within <sup>1</sup>[fourteen days inform the prescribed authority accordingly ; and if any such dealer dies, his legal representatives shall in like manner inform the said authority.

43. The Commissioner may, subject to such restrictions and conditions as may be prescribed, delegate, by notification in the Official Gazette, any of his powers under this Act to any person appointed under sub-section (1) of section 4 to assist him. **Delegation of Commissioner's powers.**

44. (1) The State Government may, make rules for carrying out the purposes of this Act. **Power to make rules.**

(2) Without prejudice to the generality of the foregoing power, such rules may, in particular prescribe---

- (a) all matters required by this Act to be prescribed ;
- (b) the clauses and duties of officers appointed for the purposes of enforcing the provision of this Act ;

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1. Substituted by The Tripura Sales Tax (Fourth Amendment) Act, 1978, w. e. f. 11.8.1978.

- (c) the procedure to be followed and the forms to be adopted in proceedings under this Act ;
- (d) the intervals at which, and the manner in which, the tax under this Act shall be payable ;
- (e) the dates by which and the authority to which returns shall be furnished ;
- (f) the manner in which refunds shall be made ;
- (g) the fees, if any, for petitions, certificates and other ;
- (h) the nature of accounts to be maintained by a dealer ; and
- (i) For any other matter necessary for giving effect to the purpose of this Act.

(3) Every rule made by the State Government under this Act shall be laid as soon as may be after it is made, before Legislative Assembly while it is in session for a total period of not less than fourteen days which may be comprised in one session or in two or more successive sessions and if, before expiry of the sessions, in which it is so laid or the successive aforesaid the Legislative Assembly agree in making any modification in the rule or the Legislative Assembly agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

1[SCHEDULE**GOODS IN RESPECT OF WHICH TAX IS LEVIABLE UNDER  
SUB-SECTION (1) OF SECTION 3.**

<b>Sl. No.</b>	<b>Description of the taxable goods</b>	<b>Rate of Tax</b>
<b>1</b>	<b>2</b>	<b>3</b>
1.	All arms including rifles, revolvers, pistols and ammunitions for the same of real or fals, explosive materials or things.	13%
2.	All clocks, time-pieces and watches and parts and accessories thereof.	12%
3.	Binoculars, telescopes and opera glasses.	14%
4.	Cigarette cases, lighters, parts & accessories thereof.	20%
5.	Cinematographic equipments including cameras, projectors and sound recording and reproducing equipments, lenses, films and parts and accessories required for use therewith.	20%
6.	Dictaphones and other similar apparatus for recording sound and spare parts thereof.	15%
7.	Iron and steel safes and almirahs.	15%
8.	(i) Motor cycles and motor cycles combinations, motor scooters, motorettes.	4%
	(ii) Tyres, tubes and spare parts of motor cycles, motor scooters, motorettes, helmet.	10%
9.	(i) Motor vehicles including motor cars, motor taxi cabs, motor omnibuses, motor vans and motor lorries, chassis of motor vehicles, bodies built on chassis of motor vehicles belonging to others (on the turnover relating to bodies), all varieties of trailers and three wheelers by whatever names known.	4%
	(ii) Competent parts of motor vehicles, articles (excluding batteries) adopted for use generally as parts or accessories of motor vehicles and trailers and three wheelers.	10%
1.	Substituted by The Tripura Sales Tax (Eighth Amendment) Act, 2000, w. e. f. 27.2.2000.	

(iii) Tyres (including pneumatic tyres) and tubes ordinarily used for motor vehicles and trailers (whether or not such tyres and tubes are also used for other vehicles) and three wheelers.	10%
10. Batteries (excluding dry cells).	10%
11. photographic and other cameras and enlargers, lenses, films and plates, paper and cloth and other parts and accessories required for use therewith, xerow machine, photo copier, X-Ray Machine, photographic equipments and appliances and parts and accessories thereof, phot chemicals, album, photo-holders, photograph including in-frame and album.	8%
12. Refrigerators, air conditioning plants, air cooler, air purifier, air refresher or air rectifier, washing machine, water purifying products and appliances, vacuum cleaner, pollution treatment goods, parts and accessories of all the items mentioned.	20%
13. Sound transmitting equipments including telephones and component parts thereof, fax machine, telex machine, teleprinter and allied machine including parts and accessories, cellular phone, mobile phones, pager, ear and head phones, inter communication or intercom sets and equipments with parts and accessories thereof.	15%
14. Fireworks including coloured matches.	20%
15. Upholstered furniture, sofa sets, dressing tables and furniture of all types made of timber, aluminium and /or iron and steel, plastic and allied materials including fixtures and racks, doors and wondows made of plastic and allied products.	15%
16. Vaacuum flasks of all kinds (including thermoses, thermic jugs, ice buckets or boxes, urns ans other domestic receptacles to keep food or beverages hot or cold) and refils thereof.	10%
17. Perambulatodrs, baby walker, push chair, hanging or rest seat or bed for babies.	8%
18. (i) Carpets including durries, satranji, kalins, pilow carpet, carpet-bags, carpet sleeper, carpet sweeper, carpet cleaner, door-mat or rest-mat, foot-rest, foot-stool, steel-wool and allied products by whatever name known.	20%
(ii) Jute and hemp produces.	4%

19.	Foam rubber products, plastic foam products, fibre foam products or other synthetic foam products of every description including (i) sheets, (ii) cushions, (iii) pillows and (iv) mattresses, seat, coir products blended with the products mentioned above.	15%
20.	(i) Mosaic tiles and chips	12%
	(ii) Ceramic tiles, glazed floor, roofing and wall tiles	12%
	(iii) PVC (vinyl), asbestos, floor tiles, wall tiles and flexible flooring materials	12%
	(iv) Marble boulders or lumps, slabs, chips, dusts, floor tiles, wall tiles and other articles made of marbles	12%
	(v) Articles made of mosaic, granite and dolomite	12%
	(vi) Linoleum and laminate sheets such as sunmica, formica, decalam and the like, products made of linoleum and lamination and blended with them.	12%
21.	Perfumes, deodorants of all kinds, make-up materials and cosmetics of all varieties including (i) talcum and other powders for face and skin, (ii) snow and creams of all descriptions and varieties, (iii) depilatories, (iv) blemish removers and beauty milk and cleansing milk, (v) hair dyes and hair darkeners, (vi) hair creams, (vii) hair spray, (viii) pomade, brilliantine and vaseline, (ix) alta, (x) lipsticks, (xi) nail polish, (xii) eyeliners, (xiii) eyetex, (xiv) rouge, (xv) bindi, (xvi) after shave lotions and creams, (xvii) hair tonic and hair lotions, toilet goods, toilet room and floor cleaner and refresher products including disinfectant products known by whatever name, stain remover, glycerin, ribbon and band used for both decorations and non-decoration, body message oil, mehendi, products for face wash and improver.	15%
22.	Aviation gasoline, aviation turbine fuel and all other varieties of fuel for air crafts.	20%
23.	Typewriters, tabulating machines, claculating and duplicating machines and parts thereof.	15%
24.	(i) Wireless reception instruments and apparatus, transistor radios, radios and gramophone and their component parts and records, accumulators, amplifiers and loud speakers and spare parts and accessories thereof.	12%
	(ii) Television sets black & white and spare parts and accessories thereof.	12%

(iii)	Television sets coloured and spare parts and accessories thereof, trolley, stand, seat, kits used for T. V.	15%
25.	All electrical goods, instruments, apparatus, appliances and all such articles the use of which can not be had except with the application of electrical energy including fans, lighting bulbs and tubes, generator, generator sets, inverters, heaters, mixture grinders, geysers, electrical earthen-wares and porcelain, and all other accessories and component parts either sold as a whole or in parts.	12%
26.	(i) All varieties of tractors and bulldozers including parts and accessories thereof.	12%
	(ii) Power tillers, parts and accessories thereof.	8%
27.	Bicycles, rickshaw and cycle combinations and accessories and parts thereof.	7%
28.	Bricks, brick-bats, jhama, metals, stone, boulder, gravel, ballast, stone chips, any other products or sub-products arising out of bricks or stone, tiles (kiln burnt) other than mosaic (masonry tiles).	12%
29.	Cement, articles made of cement and reinforced cement concrete.	8%
30.	(i) Aluminium mass, lump, scraps, foils, extrusions, blocks, including aluminium wrap papers and foils, aluminium semis, circles, hoops, strips, bars, rods, flats, tube, wire, structures, angle, channels of all sizes, varieties and lengths and articles made of aluminium and hindalium.	10%
	(ii) Aluminium sheets.	4%
	(iii) Brass circles, sheets, strips, rods, squares, flats and articles made of brass, bell metal, enamel and articles made of bronze.	10%
	(iv) Copper, lead, bronze and tin made circles, semis, sheet, hoops, strips, bars, rods, flats, wires, cubes, limp, channel of all sizes and varieties, articles made of copper.	10%
	(v) Crockery and cutlery including knives, forks and spoons, articles made of glass, aluminium, hindalium, enamel, brass, bell metal and copper used for any purpose whatasover.	12%

(vi) Articles made of glass, glass sheets, plates, coloured glass, coalex glass, toughened glass, laminated safety glass, lintel glass, laboratory glass-ware, such as glass tube, jars and test tubes etc.	12%
(vii) All non-ferrous metal items, things and products which are not referred to above from Sl. (i) to (vi).	10%
31. Vegetable oils both edible and non-edible including vanaspati or vegetable ghee but excluding mustard oil, rapeseed oil and admixture of mustard oil and rapeseed oil.	7%
32. Glassware, bottles and phials, funnels, globes, glass parts of lamps, sheets and plates, photo and other frames and mirrors, fibre glass and its articles and products.	12%
33. Leather goods of all varieties and footwear of all descriptions <sup>1</sup> [-----]	8%
34. (i) Scented sticks (agarbati) and dhup.	8%
(ii) Matches and candles.	8%
35. (i) Disposable diapers (nappy), sanitary towels, sanitary napkins and belt-less napkins and tampous.	12%
(ii) Surgical Dressing which expressions shall include adhesive plaster, dressing gypsum, plaster of paris and bandage, surgical cotton, absorbent cotton, volroc pop bandage, gauze, wadding gauze, lint and wool paultries and similar articles impregnated or coated with pharmaceutical substances put up in forms or packing for surgical purpose.	12%
(iii) Pharmaceutical and surgical products of plastic and rubber including gloves, aprons and caps.	12%
(iv) Instruments and appliances used in medical, surgical, dental or veterinary sciences including scientigraphic apparatus, other electromedical apparatus and sight testing instruments including ophthalmoscope, otoscope, laryngoscope, retinoscope, binocular laupe, parts and accessories thereof (other than those specified elsewhere in this schedule), hearing aids and appliances, clinical apparatus and articles used for clinical purpose, diagnostics equipment, apparatus and chemicals, X-Ray film.	12%

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1. Omitted by The Tripura Sales Tax (Ninth Amendment) Act, 2000, w. e. f. 27.7.2000.



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|---|-----|
| (v) Ayurvedic, Homoeopathic, and Unani medicines which are sold in patent and in brand name.  | 8%  |
| (vi) Medicines and drugs other than the following :--   | 8%  |
| (a) Antimalaria drugs viz. Quinine in powder form, quinine in pills (but not sugar coated ), quinine alkaloide, salt of quinine, cinchona and Chloroquine group of drugs, e.g. Nivaquine, Reschochin and Camoquine whether in solution or in powder or in tablet form, Paludrine and Daraprim.  |     |
| (b) Anti-Kala-azar drugs viz. Urea Stibamine and Pentamidine Isothiote and O.R.S. and saline sets.  |     |
| (c) Vaccine, viz. small pox vaccine, cholera vaccine and T.A.B. vaccine.  |     |
| (d) Ayurvedic, Homoeopathic, and Unani medicines except when sold in patent name or brand name.   |     |
| (e) Medicine and drugs for lapsory patients.  |     |
| 36. Paints, colours, laquers, and varnishes including glue, polish, tupentine, enamels, blue in powder and liquid form, indigo including coaltar and lime, pigments, paint remover, gypsum of all kinds, plaster of paris, plaster-cast, bleaching susbstances in any form by whatever name known.  | 15% |
| 37. Brushes, sand papers and other abrasives by whatever name known.  | 12% |
| 38. (i) Ply wood, straw board, hard or soft board, pulp boads, art boards, card boards, corrugated boards, fibre sheet, bupaten board, leatherboard, insulating board, particle bound black board, paperboard, mill board, woodenboard, board used for binding, game boards made of any materials paste board,  | 15% |
| (ii) Curbon paper, stencil paper, cyclostyling paper, water proof paper, PVC coated paper, coloured paper, of all kinds, cigarette tissue paper, chromo coated paper, carlidges paper, cellophone paper, wall paper, wall coverings, machine paper, clean and tissue paper for any purpose, computer paper, zerox paper, duplicating paper, thermal paper, papers known by whatever name and description except writing white papers. | 12% |

(iii) Ink of all kinds including lithographic printing and duplicating ink, type-writing ribbons, stamp pad, but excluding writing ink.	12%
(iv) Geometrical and mathematical instruments and boxes, scientific equipments, pen-stand, pin-cushion, water sponges.	10%
39. Premeralds, rubies, real pearls and sapphires, synthetic or artificial precious stones, pearls artificial and cultured, other categories of stones including diamond, gold and gold ornaments, silver and silver ornaments.	2%
40. Rubber products excepts condom including rubber sheets and elastic products.	12%
41. Sewing machines, knitting machines and parts and accessories thereof.	12%
42. Soap of all varieties including toilet soaps, saving soap, medicated soap, soft soap, liquid soap, soap chips or flakes, powdered soap, of any other description and detergents.	12%
43. Stainless steel products.	14%
44. (i) Sanitary fittings, water supply materials, parts and accessories thereof.	15%
(ii) Water filter, parts and accessories thereof.	12%
45. Hair oil : Explanation : Hair oil : shall mean any oil which is sold in packed containers to be used as hair oil, or any kind of oil which had been subjected to processing for being used as hair oil.	12%
46. Shaving set including safety razor and blades.	10%
47. Toothpaste, tooth powder and other dentrifices, tooth brushes, mouth washes and deodorants.	8%
48. Powdered or condensed milk, whether skimmed or not, whether mixed with any other substances or not, sold under various trade names and description, such as Milkmaid brand condensed milk, Nestomalt, Nespray, Lactogen, Eleden, Horlicks, Malted Milk, Glaxo, Ostermilk and Gate Milk, Klim, Milo, Lemine, Anchor, Life-Guard, Moloy, Oak, Ovaltine or any other name of description whatsoever and ghee, butter, cheese and cream, dietary supplements for veterinary use.	8%

49. Food and drinks made of cereal etc. sold in tinned, bottled, packed and sealed container having whatsoever trade name, condiment, yeast, articles of food and drinks sold in packed container powders for food drinks having cocoa or chocolate and malt as major ingredients, sold under various trade names and descriptions such as Bournvita, Tono or any other name or description whatsoever, tea, coffee, pickles, sauce, jam, jellies, fruit concentrates, fruit juice whether tinned packed or otherwise.	8%
50. All varieties of lozenges, including any term of lozenges made or processed in pan or cooker, hard boiled sugar confectionery toffee, caramels, chocolates, chocolate bar with brand name (e.g. Cadbury's chocolates, Sathé's chocolate) and without brand names and gelatine product known as cough lozenges or jujubes and sweet gums such as chewing gums, hard boiled sugar cubes, honey sold in packed, bottled or sealed container, toffee and candy whatsoever its brand name (e.g. palm candy, Halls, Hajmola, Swad etc), sweet sold in sealed container.	8%
51. Readymade garments, hosiery goods, woolen garments including socks of all varieties and description <sup>1</sup> [-----]	6%
52. Biscuits and cakes of all kinds whether tinned, packed or otherwise, ice, ice-candy, ice-cream, ice-food, kulfi of whatsoever names and description, pastries.	8%
53. Dry or preserved fruit, that is to say any fruit or edible part of fruit that has undergone full or partial dehydration or any other preserving process, including almond, khasta badam, pistachio, nut, chilgoza or neoza, apricot, alubukhra, cashew nut, walunt, fig, raisin (locally known as kismis, monacca) and date (locally known as khajur, zehedi or sohera) but excluding any fruit which is oilseed as defined in section 14 of the Central Sales Tax Act, 1956 (Act 74 of 1956).	12%
54. Electroplated nickel or silver or German silver or anodised goods.	20%
55. Articles made of or inlaid with ivory.	20%
56. (i) All machineries and spare parts thereof, all kinds of weighing machine, measuring tapes and sticks.	10%
(ii) Pumpsets, sprayer and spare parts thereof.	4%

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1. Omitted by The Tripura Sales Tax (Ninth Amendment) Act, 2000, w. e. f. 27.7.2000.

57. Polythene, plastic, celluloid, backlite and allied or similar goods and ropes of all varieties and its products.	8%
58. Ladies hand bags, purses, all type of bags made of leather plastic, foam and similar other materials.	10%
59. Articles such as trunk, suitcase and boxes used for any purpose whatsoever.	10%
60. Asbestos sheets and asphalt sheets.	10%
61. Petromax, stoves, cookers, lamps, lanterns, parts and accessories thereof.	8%
62. Timber other than fire wood.	10%
63. Locks, padlocks and keys.	8%
64. Shoe polish, shoe cream and shoe brush.	8%
65. (i) Dyes and chemicals including bleaching powder, sulfur, ferric-alum, baking powder, caustic soda, bentonite powder, boric powder, custard powder, ammonia, food colour, and essence.	10%
(ii) Insect-killer, remover or repellent products for non-agricultural use (e.g.- mosquito coil, mat tablet, drop, oil, spray, Laxman Rekha, Goodnight mat, Hotline) by whatsoever names and description including machine and equipments for their applications.	10%
66. Torch light, bulb, parts and batteries thereof.	8%
67. Pipes of all varieties including RCC spun pipe and fittings of pipes.	15%
68. Spirituous medicinal preparations (under any pharma-copaedia) containing more than 12 per cent by volume of alcohol (but other than those which are declared by the State Government by notification in the Official Gazette to be not capable of causing intoxication)	8%
69. Motor spirit (except diesel oil and internal combustion oil other than petrol)	20%

70.	Lubricants.	12%	
<sup>1</sup> [71.	Sl. No.	Description of taxable goods.	Rate of tax.
	1	2	3
	71	Diesel Oil	12%
	71A	Other internal combustion oil other than petrol, furnace oil.	5%
72.	Superior kerosene not ordinarily used as internal combustion oil.	5%	
73.	Petroleum coke, petroleum gas, natural gas, cooking gas, ovens and accessories thereof, oxygen gas, acetylene gas, gas welding rods, parts and accessories thereof, graphite, gas cylinder, ammonia gas, freon gas, fluorine gas.	12%	
74.	All other products obtained as derivatives of petroleum and/or natural gas including naphthalene ball, cube and powder, camphor, bitumen.	8%	
75.	Aerated water, distilled water, mineral water or water sold in bottles or sealed containers, non-alcoholic soft drink and cold drink, beverage.	12%	
76.	(i) (a) Iron and steel, i.e. to say-pig iron and cast iron including (ingot moulds, bottom plates), iron scrap, cast iron scrap, runner scrap, steel scrap and iron skull scrap.	4%	
	(b) Steel semis (ingots), slabs, blooms and billets of all qualities, shales and sizes.	4%	
	(c) Steel bars, tin bars, sheet bars, hoebars and sleeper bars.	4%	
	(d) Steel bars (rounds rounds, rods, squares, flats, octagons and hexagons, plain and ribbed or twisted, in coil form as wellll as straight lengths) ;	4%	
	(e) Steel structurals (angles, joists, channels, tees, sheet piling sections, Z sections or by any other rolled sections) ;	4%	
	(f) Sheets, hoops, strips and skelp both black and galvanised, hot and cold rolled, plain and corrugated, in all qualities in straight lengths and in coil forms, as rolled and in rivetted conditions ;	4%	
1.	Omitted by The Tripura Sales Tax (Tenth Amendment) Act, 2001, w. e. f. 31.8.2001.		

(g)	Plates both plain and chequered in all qualities ;	4%
(h)	Discs, rings, forgings and steel castings ;	4%
(i)	Tool, alloy and special steel of any of the above categories ;	4%
(j)	Steel melting scrap in all form including steel, skull, turnings and borings;	4%
(k)	Steel tubes, both welded and seamles, of all diameters and length, including tube fittings ;	4%
(l)	Tin-plates, both hot dipped and electrolytic and tin-free plates ;	4%
(m)	Fish plates bars, bearing plate bars, crossing sleeper and pressed steel sleepers, rails-heavy and light crane-rails ;	4%
(n)	Wheels tyres, axles and wheel sets ;	4%
(o)	Wire rods and wires-rolled, drawn, galvanized, aluminised, tinned or coated such as by copper ;	4%
(p)	Defectives, rejects, cuttings or end pieces of any of the above categories;	4%
(ii)	Hardwares, iron nettings including expanded metal, grills, tools and implements ;	8%
77.	Coal, coke, and coal gas.	4%
78.	Crude oil	8%
79.	Cardamom, cinnamon, clove, cumin seed locally known as Jeera and all spices sold in tinned, packed, bottled and in sealed containers.	12%
80.	Umbrella and component parts and accessories thereof.	8%
81.	Tarpaulin, rain coat, products of water proof cloths, rexine and PVC Cloths and its products, canvas products, holdall.	12%

82. Acid	8%
83. Playing cards, greeting cards, invitation card and visitors card (both blank and printed), humour card, picture card, picture posts card.	12%
84. Lottery tickets.	10%
85.. All spectacles, frame and parts of spectacles, sun-glass, goggles, contact lenses including kits thereof.	12%
86. Betel Nut locally known as supari, Scented supari, jarda, katha, pan masalla by whatever name called.	8%
87. Toys costing above Rs. 50/- (excluding toys made of clay).	8%
88. Fire fighting equipments and devices including fire guard and equipments.	12%
89. VCP, video cassette recorder, video cassette, tapes and parts and accessories thereof, tape deck, audio cassettes, audio cassette recorder, player, changer, producer, video game equipments and articles	15%
90. Noodles, vermicelli, spaghetti and soyabean products, cornflakes, laggagne, potato chips sold in packed form.	8%
91. Soft drink powder, tablets, crystals or concentrate in liquid form which non alcoholic beverages are prepared.	12%
92. Computer, computer games, component parts and accessories thereof and computer consumables, computer softwares including peripheral equipments (e.g.- u.p.s. system etc.	4%
93 Liquor (both India made foreign liquor and country liquor)	20%

**LIST OF AMENDMENTS.**

1. The Tripura Sales Tax (Amendment) Act, 1978, w. e. f. 11.8.1978.
2. The Tripura Sales Tax (Second Amendment) Act, 1981, w. e. f. 4.5.1981.
3. The Tripura Sales Tax (Third Amendment) Act, 1984, w. e. f. 12.7.1984.
4. The Tripura Sales Tax (Fourth Amendment) Act, 1987, w. e. f. 12.5.1987.
5. The Tripura Sales Tax (Fifth Amendment) Act, 1994, w. e. f. 5.11.1994.
6. The Tripura Sales Tax (Sixth Amendment) Act, 1995, w. e. f. 5.5.1995.
7. The Tripura Sales Tax (Seventh Amendment) Act, 1996, w. e. f. 31.3.1996.
8. The Tripura Sales Tax (Eighth Amendment) Act, 2000, w. e. f. 27.2.2000.
9. The Tripura Sales Tax (Ninth Amendment) Act, 2000, w. e. f. 27.7.2000.
10. The Tripura Sales Tax (Tenth Amendment) Act, 2001, w. e. f. 31.8.2001.