

TRIPURA GAZETTE

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PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

GOVERNMENT OF TRIPUROA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-1(43)-TAX/2005(P-I)

Dated, Agartala, the 1st August, 2012.

NOTIFICATION

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, with objective to carry out implementation of various provisions of the Tripura Value Added Tax Act, 2004 specially Section 5 of the said Act:-

1. Short title and commencement

- (1) These Rules may be called the **'Tripura Value Added Tax (Second Amendment) Rules, 2012.'**
- (2) They shall come into force from the date of their publication in official gazette.

2. Amendment of Rule 7

- (i) In sub-rule (1) of Rule 7, the words **"at the rate of eight per centum on the taxable turnover determined by deducting the value of labour charges, service charges & the like charges as prescribed in Rules from"** shall be substituted for the words **"at the rate as notified by the Government from time to time of"** and the words **"provided that till the Government notify the rate, the prevailing rate shall continue"** shall be deleted.
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- (ii) In sub-rule (2) of Rule 7, the words **“equal to six percentum”** shall be substituted for the words **“at the rate as notified by the Government from time to time”** and the words **“provided that till the Government notify the rate, the prevailing rate shall continue”** shall be deleted.

3. Insertion of a new Rule – 7A

After Rule 7 of the Principle Rules, a new rule namely Rule 7A shall be inserted:

“7A – Where accounts maintained by the contractor do not show separately the value of labour and services and amount of profit accrued on such labour and services, or accounts maintained by the dealer are not worthy of credence or if the dealer has not maintained accounts, for the purpose of determining turnover of goods in which transfer of property in goods has taken place, an amount can be deducted towards labour and service charge in contracts described in column 2 of the table given below, at the corresponding rate given in column 3 of the gross amount of contract received or receivable.

Sl. No.	Type of Works contract	Amount to be deducted from the gross amount of the bill of contract (in percentage)
1	2	3
1	Fabrication and installation of plant and machinery.	10%
2	Fabrication and erection of structural works including fabrication, supply and erection of iron trusses, purline.	10%
3	Fabrication and installation of cranes and hoists.	10%

4	Fabrication and installation of elevator(lifts) and escalators	10%
5	Supply and installation of air conditioning equipment including deep freezers, cold storage plants, humidification plants and dehumidifier.	10%
6	Supply and installation of air conditioners and air coolers.	10%
7	Supply and fitting of electrical goods, Supply and installation of electrical equipment including transformers.	15%
8	Supply and fixing of furnitures and fixtures, partitions, including contracts of interior decorations.	10%
9	Construction of railway coaches and wagons on under carriages supplied by railways.	10%
10	Construction of bodies of motor vehicle and construction of trailers.	10%
11	Fabrication and installation of rolling shutters and collapsible gates.	20%
12	Civil works like construction of building, bridge, roads, dams, barrages, spillways and diversions, sewages and drainage system.	25%
13	Installation of doors, doors frames, windows, window frames and grills.	20%
14	Supply and fixing of tiles, slabs, stone and sheets.	20%
15	Sanitary fitting for plumbing, for drainage or sewerage system.	20%
16	Whitewashing, painting, and polishing.	25%
17	Laying of pipes.	20%
18	Tyre retreading.	25%
19	Dying and printing of textiles.	25%
20	Any other works contract.	20%

4. Amendment of Rule 11

In sub-rule (xvi) of Rule 11 the words **“or the evidence that it has been applied for”** shall be deleted.

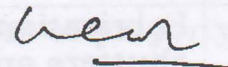
5. Amendment of Rule 36

The sub-rule (3) of Rule 36 is deleted.

6. Amendment of Rule 52

In sub-rule (1) of Rule 52 the words **“rule 49”** are substituted for the words **“rule 69”**.

By order of the Governor,



(K. V. Satyanarayana)
Addl. Chief Secretary
Government of Tripura.