

# TRIPURA GAZETTE



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## EXTRAORDINARY ISSUE

*Agartala, Thursday, January 10, 2013 A. D., Pausa 20, 1934 S. E.*

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

**GOVERNMENT OF TRIPURA  
FINANCE DEPARTMENT  
(TAXES & EXCISE)**

No.F.1-11(44)-TAX/VAT/2012

Dated, Agartala, the 09<sup>th</sup> January 2013.

### NOTIFICATION

In exercise of the powers conferred under section 47 of the Tripura Value Added Tax Act, 2004 (Tripura Act No.1 of 2005), the State Government hereby notifies that the sales of the following goods in the proposed Border Haats at Indo-Bangla Border within the State of Tripura by the vendors who are residents of the area within 5 (five) Km. radius from the location of Border Haats are exempted from payment of VAT :-

- 1) Vegetables, food items, fruits, spices;
- 2) Minor forest produce e.g. bamboo, bamboo grass, and broom stick but excluding timber;
- 3) Products of cottage industries like gamcha, lungi, etc;
- 4) Small agricultural household implements e.g. dao, plough, axe, spade, chisel, etc;
- 5) Garments, melamine products, processed food items, fruit juice, toiletries, cosmetics, plastic products, aluminium products, cookeries.

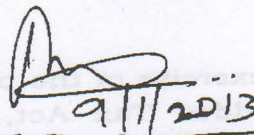
The exemption is allowed subject to the following conditions:

- i) The exemption is allowed only for the sale to the vendees for their bona-fide personal/family consumption who are the residents of the area within 5 (five) Km radius from the location of Border Haat
- ii) The exemption is allowed only to the vendors and vendees who are registered with Haat Management Committee and are residents of the area within 5(five) Km radius from the location of Border Haat.

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- iii) The value of purchase by each individual shall not be more than in local currency equivalent to US\$ 100 (one hundred) for any particular day.
- iv) For any violation, the dealer shall be liable to be proceeded in accordance with the provisions of the TVAT Act, 2004.

This will take effect from the date of its publication in the Official Gazette.

  
9/11/2013  
**(Brijesh Pandey, IAS)**  
Joint Secretary to the  
Finance Department  
Government of Tripura