

TRIPURA GAZETTE



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

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-6(24)-TAX/95(P-3)

Dated, Agartala, the 14th November, 2015

NOTIFICATION

In exercise of the powers conferred u/s 15 (2) of the Tripura Value Added Tax Act, 2004 (Tripura Act No. 1 of 2005), the State Government hereby notifies a scheme under which a brick kiln may opt to pay lump sum amount of **Rs.8,80,000/- (Rupees eight lakh only)** as VAT only during the financial year **2015-16** under the following terms and conditions:

1. This scheme shall be optional and not mandatory to brick kiln dealers / owners.
2. A Brick kiln dealer who is interested to come under the scheme shall **submit an undertaking for each brick kiln in the prescribed format as annexed to the concerned Superintendent of Taxes within 30th November, 2015.** If a brick kiln dealer submits undertaking for the scheme after the prescribed date, then the concerned Superintendent of Taxes shall accept the same with intimation to the Commissioner of Taxes.
3. The brick kiln dealer who **does not opt for the scheme** within the prescribed date shall be **treated as general VAT dealer under the TVAT Act, 2004** and VAT shall be levied and collected as per VAT Schedule and various provisions of TVAT Act & Rules.
4. An amount of **Rs.8,80,000/- (Rupees eight lakh only)** shall be paid by a dealer for each brick kiln to be operated in 4 (four)

instalments as Tax (VAT) for the financial year 2015-16 as shown herein below:-

Schedule for payment of Instalments

1 st instalment	Rs.4,18,000.00	By 30.11.2015	15 sets of form
2 nd instalment	Rs.3,08,000.00	By 30.01.2016	10 sets of form
3 rd instalment	Rs. 88,000.00	By 29.02.2016	6 sets of form
4 th instalment	Rs. 66,000.00	By 31.03.2016	5 sets of form
Total	8,80,000.00		36 sets of form

A brick kiln will be allowed to import **710 (seven hundred ten) M.T. of Coal** from outside the State for production of bricks during the year 2015-16 for which **36 (thirty six) sets of Form XXVI** will be issued to each brick kiln by the concerned Superintendent of Taxes. If a brick kiln dealer could not import 710 (seven hundred ten) M.T. of coal by using the said 36 (thirty six) sets of Form XXVI, then the concerned Superintendent of Taxes shall issue additional Form XXVI for import of balance quantity of Coal on submission of utilisation of issued forms. The **maximum limit of Coal** which can be brought by Form XXVI is fixed at **20 (twenty) M.T.** The validity of form shall be for a maximum period of 3 (three) months from the date of issue but under no circumstances the validity shall cross 30th June, 2016. The said 36 (thirty six) sets of Form XXVI will be issued to each brick kiln as under:-

After payment of 1 st instalment	15 sets of Forms XXVI
After payment of 2 nd instalment	10 sets of Forms XXVI
After payment of 3 rd instalment	6 sets of Forms XXVI
After payment of 4 th instalment	5 sets of Forms XXVI

6. If a brick kiln dealer under the scheme fails to make payment of the above instalments within **31st March, 2016** then he shall be liable to pay **interest @ 1.5%** per month on the amount of instalment involved from the **1st day of April, 2016** upto the date of such payment alongwith penalty as applicable under the Act & Rules.
7. In case, the brick kiln dealer deposits all the instalments within the stipulated dates, then one set of Form XXVI for import of an **additional 12 (twelve) M.T. of Coal** may be issued by the concerned Superintendent of Taxes **as bonus**.
8. If any brick kiln dealer wants to import coal **exceeding 710 M.T.** then he has to deposit tax amounting to **Rs.1,239/- per M.T. of coal to be imported in advance against requisite set of Form XXVI**. If any brick kiln dealer brought coal exceeding 710 (seven hundred ten) M.T. by utilising 36 (thirty six) sets Form XXVI, then he is required to deposit additional tax proportionately.
9. Brick kiln dealer having any outstanding dues will not be eligible for this scheme. However, such brick kiln dealer may approach to the Commissioner of Taxes for consideration and whose decision shall be the final in this regard. But, the dealer will have to clear all the outstanding dues with interest for the period of default prior to submission of option in prescribed format.
10. once a brick kiln dealer opts for payment of lump sum tax under this scheme he shall be liable to pay entire amount of lump sum tax as fixed irrespective of obtaining quantum of Form XXVI as well as quantum of bricks produced or sold.

11. Tax Clearance Certificate in the existing format will be issued to brick kiln dealer for the year 2015-16 if he has made payment of all taxes due by him.
12. This scheme will be effective from **the date of issue of this Notification** in the Official Gazette and will remain **valid upto 30th June, 2016**.
13. The Brick Kilns owned by T.S.I.C Ltd. and the mechanised or the semi-mechanised brick kilns are kept outside of this scheme.
14. If any difficulty arises in giving effect to the various clauses of the scheme, the Government may by notification make such provisions or clauses as appear to it to be necessary or expedient for removing the difficulty.

By order of the Governor,

gsg
14/11/15
(Dr. G.S.G. Ayyangar)
Principal Secretary,
Government of Tripura,
Finance Department

ANNEXURE

To
The Superintendent of Taxes
Charge

Sub : Letter of undertaking.

Sir,

I, Sri / Smt. (Name)
Prop. / Partner of M/S
(Name of firm / dealer) having Tin do hereby
declare on behalf of the firm that the firm will operate bricks productions
during the season 2015-16 for manufacturing and sale of bricks / bats etc. I /
We shall deposit the VAT at lump sum as fixed by the Government vide
Notification No. F.1-6(24)-TAX/95(P-3) dated

I / We further declare that I / We shall abide by the terms & conditions
laid down in the aforesaid notification.

This is for favour of your kind information and acceptance.

Yours faithfully,

Date : ____/____/____

Signature

Proprietor / Partner (with letter of
authority in case of Partnership)

Seal of the Firm _____