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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.1-5(5)-TAX/2016

Dated, Agartala, the 3 / 11 /2017.

## NOTIFICATION

In exercise of the powers conferred by proviso to sub-section (1) of Section 3 of the Tripura Value Added Tax Act, 2004, the State Government hereby specifies the rate of tax on the item namely "Aviation turbine fuel" of Schedule II(d) of the Act at Kailashahar airport which is kept outside Value Added Tax (VAT) as well as Goods and Service Tax (GST) and taxable at the first point of its sale within Tripura as under:-

Sl. No.	Description	Rate of Tax
1	Aviation turbine fuel sold to an Airline other than at Kailasahar airport.	18%
2	Aviation turbine fuel sold to an airline at Kailasahar airport.	1%

This is issued in supersession of the earlier Notifications issued in this regard. This will take effect from the date of publication of this Notification in the Official Gazette.

By order of the Governor,

(M. Nagaraju)
Principal Secretary,
Government of Tripura,
Finance Department