

NO.F.VIII-I(1)-TAX/MISC/2012(P-1)/5688-713.

GOVERNMENT OF TRIPURA

OFFICE OF THE COMMISSIONER OF TAXES & EXCISE
PANDIT NEHRU COMPLEX, GURKHABASTI, AGARTALA.

Dated, Agartala, 29th June, 2012.

M E M O R A N D U M


Sub: Furnishing of list of Hotels, Restaurants & Caterers who are liable to pay tax on the item "ready to serve foods and food preparations including instant foods etc."

The items ready to serve foods and food preparations including instant foods etc. are taxable @ 13.5% under entry no. 70 (i) of Schedule II (b) of the Tripura Value Added Tax Act, 2004. Most of the Hotels, Restaurants & Caterers dealing in the said items will have annual taxable turnover exceeding Rs. 3.0 Lakhs and therefore liable for VAT Registration and payment of tax.

2. In the monthly meeting held on 23rd June, 2012, the matter was discussed and it had come to light that most of the Hotels, Restaurants & Caterers are not registered under the TVAT Act. Therefore, action needs to be taken by all the Superintendents of Taxes for bringing such Hotel, Restaurants & Caterers under VAT net.

3. All the Superintendents of Taxes of Charge Offices are directed to conduct survey within their jurisdiction and identify the Hotels, Restaurants & Caterers who are liable to get registered under the TVAT Act. The list in the prescribed format at Annexure shall be submitted to this end **by 05th July, 2012** positively.

Enclo.: Annexed Format.


29/06/12

(Brijesh Pandey)

Commissioner of Taxes
Government of Tripura

To:

1. The Superintendent of Taxes, Charge – I / II / III / IV / V / VI / VII / VIII, Agartala / Bishalgarh / Udaipur / Belonia / Teliamura / Ambassa / Dharmanagar / Kailasahar.

Copy to:

1. The P.S. to the Hon'ble Minister, Finance Department for kind information of the Hon'ble Minister.
2. The Addl. Chief Secretary, Government of Tripura for kind information.
3. The Deputy Commissioner of Taxes, Churaibari / Agartala.
4. The Assistant Commissioner of Taxes, Agartala.
5. The Superintendents of Taxes, Registration Cell / Vigilance Cell, Agartala.
6. All Superintendents of Taxes, Head Quarter, Agartala.

7. Guard File.


(Brijesh Pandey)

**Commissioner of Taxes
Government of Tripura**

