NOTIFICATION

In exercise of powers conferred under section 16 of the Tripura Value Added Tax Act, 2004 (Tripura Act No. 1 of 2005) it is hereby notified for general information of all concerned that the State Government intends to hereby amend the Schedule II(a) & II(b) appended to the Act as under:

1. **Amendment of Schedule II(a)**:

   (a) The words “and betel nut” shall be deleted from entry no. 7 of Schedule II(a).

   (b) The words & punctuations “edible oils and oil cake.” under entry no. 37 of Schedule II(a) shall be substituted by the words & punctuations “Oil cake and Edible oils other than Coconut oil.”

   (c) The words & punctuations “Welding rods & electrodes and bulldozers, excavators, earthmovers, dumpers, dippers, pipe layers, scrappers & the like” shall be inserted in entry no. 38 of Schedule II(a).

2. **Amendment of Schedule II(b)**:

   (a) The words “betel nut” shall be inserted in entry no. 18 of Schedule II(b).

   (b) The words & punctuations “Bulldozers, excavators, earthmovers, dumpers, dippers, pipe layers, scrappers & the like, and parts and accessories thereof.” under entry no. 27 of Schedule II(b) shall be substituted by the words & punctuations
“Parts & accessories of Bulldozers, excavators, earthmovers, dumpers, dippers, pipe layers, scrappers & the like.”

(c) The words & punctuation “and Coconut Oil of all varieties.” shall be added after the words & punctuation “in this Schedule)” in entry no. 37 of the Schedule II(b).

(d) The items “Tobacco & Tobacco Products including Ciggerate & Gutka” shall be deleted from the entry no. 129 of the Schedule II(b).

(e) The description “Welding rods & electrodes” shall be deleted from entry no. 190 of Schedule II(b).

(f) The words & punctuation “List of goods taxable @ 13.5%” under Schedule II(b) shall be substituted by “List of goods taxable @ 14.5%” under Schedule II(b).

(g) The words “List of goods taxable @ 35%” shall be inserted after entry no. 193 in Schedule II(b) and below it a new entry “1. Tobacco & Tobacco Products including Cigarette & Gutka” shall be inserted.

This is issued as a notice of 14 days from the date of Notification in the Official Gazette for general information as required u/s 16 of the Tripura Value Added Tax Act, 2004.

By Order of the Governor,

(Brijesh Pandey, IAS)  
Addl. Secretary to the Government of Tripura