NO.F.I-II(58)-VAT/2014
GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)
Dated, Agartala, the 14/10/2014.

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 hereby amend Schedule II(a) and II(b) appended to the Act as under:

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

   (a) The words & punctuations "Textile made-ups viz. bed sheets, bed covers, bed spreads, pillow covers, towels, blankets, table cloths, handkerchief & other textile made-ups" shall be inserted to Entry No.21 of the Schedule II(a).

   (b) The words "(iii) Spare parts of motor vehicles" shall be inserted to Entry No.87 of the Schedule II(a) after Entry No. ii).

   (c) The words "Toys costing upto Rs.50/- (Rupees fifty) only" shall be deleted from Entry No. 97(i) of the Schedule II(a).

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

   (a) The words and punctuation "Bed sheets, pillow cover and other made-ups" shall be deleted from the Entry No. 22 of the Schedule II(b).

   (b) The words and punctuation "excluding of motor vehicles" shall be inserted after the words "spare parts" and before the words "and accessories thereof" in Entry No. 117 of the Schedule II(b).
The words and punctuation "Toys costing above Rs.50/- (Rupees fifty) only" shall be deleted from Entry No. 178 of the Schedule II(b).

The words and punctuation "List of goods taxable @ 8%" under Schedule II(b) shall be inserted after Entry No. 1 of "List of goods taxable @ 35%" of the Schedule II(b) and below it a new entry "1. Toys excluding electronic toys" shall be inserted.

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

By Order of the Governor,

(Ashutosh Jindal)
Secretary to the Government of Tripura
Finance Department