

TRIPURA**GAZETTE***Published by Authority***EXTRAORDINARY ISSUE**

Agartala, Monday, November 19, 2018 A. D., Kartika 28, 1940 S. E.

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.1-4 (17)-TAX/92

Dated, Agartala, the 19th November, 2018.

NOTIFICATION

In exercise of the powers conferred by the first proviso to clause (b)(ii) of 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 which are kept outside Value Added Tax (VAT) as well as Goods and Services Tax (GST) and taxable at the first point of sale within Tripura as under:-

Sl. No.	Description	Rate of Tax
1.	(i) Aviation turbine fuel sold to an Airline other than at Kailasahar airport.	16%
	(ii) Aviation turbine fuel sold to an Airline at Kailasahar airport.	1%

This is issued in supersession of the earlier Notifications issued in this regard and on this behalf. This will take immediate effect.

By order of the Governor,

(Nagesh Kumar B, IAS)
Joint Secretary
Finance Department
Government of Tripura