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PART--I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

> NO.F.I-11(17)-TAX/2007(PART-III) GOVERNMENT OF TRIPURA FINANCE DEPARTMENT (TAXES & EXCISE)

Dated, Agartala, the 20th November, 2013.

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 amends 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 & punctuation "edible oils and oil cake." under entry no. 37 of Schedule II(a) shall be substituted by the words & punctuation "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

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"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 Cigarette & 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 will take effect from the date of publication of this notification in the Official Gazette.

By Order of the Governor,

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