

# TRIPURA GAZETTE



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

**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, handkerchiefs and 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).

- (c) The words and punctuation **"Toys costing above Rs.50/- (Rupees fifty) only"** shall be deleted from Entry No. 178 of the Schedule II(b).
- (d) 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