

Tripura Sales Tax (Eighth Amendment) Act, 2000

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Tripura Sales Tax (Eighth Amendment) Act, 2000

AN ACT further to amend the Tripura Sales Tax Act, 1976. Be it enacted by the Tripura Legislative Assembly in the Fifty first year of the republic of India as follows :-

1. Short Title And Commencement :-

- (1) This Act may be called the Tripura Sales Tax (Eighth Amendment) Act, 2000.
- (2) It extends to the whole of Tripura
- (3) It shall come into force at once.

2. Amendment Of Section 2 :-

In Section 2 of the Tripura Sales Tax Act, 1976 (hereinafter referred to as the Principal Act), after clause (O), a new clause (P) shall be inserted, namely :-

" (P) Transporter means a registered transport company, a carrier or a transporting agent operating transport business in Tripura in taxable goods."

3. Insertion Of New Section 13A After Section 13 :-

After Section 13 of the Principal Act, the following section shall be inserted, namely:-

"Section 13A (1)-If the commissioner is satisfied that any transporter has delivered taxable goods to any person without obtaining from the dealer copy of the valid permit or has concealed

the actual particulars of the consignment transported by him, the Commissioner may direct that such transporter shall pay, in addition to tax, by way of penalty, a sum which may extend to one hundred and fifty percent of the tax involved.

(2) No order under sub-section (1) shall be made unless the transporter has been heard or has been given reasonable opportunity of being heard."

4. Amendment Of Explanation In Section 20 :-

For the existing explanation below Section 20, the following explanation shall be substituted, namely :-

" Explanation :- For the purpose of Clause (ii), any amount paid either as tax or as penalty shall be deemed to be the amount paid towards tax assessed or penalty levied and if the appeal is against both the tax assessed and penalty levied then the amount to be paid shall not be less than fifty percent of both the tax and penalty."

5. Amendment Of Explanation In Section 22 :-

For explanation in Section 22 of the Principal Act, the following explanation shall be substituted, namely :-

" Explanation :- Order passed in appeal or revision mentioned in this sub-section shall mean an order passed after an appeal or revision is admitted under Section 20 or, as the case may be, sub-section (1) of Section 21 of the Act."

6. Amendment Of Schedule :-

In the Principal Act, for the existing SCHEDULE and all the entries contained therein, the following SCHEDULE and entries shall be substituted, namely :-

SCHEDULE 1

SCHEDULE I

GOODS IN RESPECT OF WHICH TAX IS LEVYABLE UNDER SUB-SECTION (I) OF SECTION 3.

Sl. No.	Description of the taxable goods	Rate of Tax
1	2	3
1.	All arms including rifles, revolvers, pistols and ammunitions for the same of real or fals, explosive materials or things.	13%

2.	All clocks, time-pieces and watches and parts and accessories thereof.	12%
3.	Binoculars, telescopes and opera glasses.	14%
4.	Cigarette cases, lighters, parts & accessories thereof.	20%
5.	Cinematographic equipments including cameras, projectors and sound recording and reproducing equipments, lenses, films and parts and accessories required for use therewith.	20%
6.	Dictaphones and other similar apparatus for recording sound and spare parts thereof.	15%
7.	Iron and steel safes and almirahs.	15%
8.	(i) Motor cycles and motor cycles combinations, motor scooters, motorettes.	4%
	(ii) Tyres, tubes and spare parts of motor cycles, motor scooters, motorettes, helmet.	10%
9.	(i) Motor vehicles including motor cars, motor taxi cabs, motor omnibuses, motor vans and motor lorries, chassis of motor vehicles, bodies built on chassis of motor vehicles belonging to others (on the turnover relating to bodies), all varieties of trailers and three wheelers by whatever names known.	4%
	(ii) Competent parts of motor vehicles, articles (excluding batteries) adopted for use generally as parts or accessories of motor vehicles and trailers and three wheelers.	10%
	(iii) Tyres (including pneumatic tyres) and tubes ordinarily used for motor vehicles and trailers (whether or not such tyres and tubes are also used for other vehicles) and three wheelers.	10%
10.	Batteries (excluding dry cells).	10%
11.	photographic and other cameras and enlargers, lenses, films and plates, paper and cloth and other parts and accessories required for use therewith, xerow machine, photo copier, X-Ray Machine, photographic equipments and appliances and parts and accessories thereof, phot chemicals, album, photo-holders, photograph including in-frame and album.	8%
12.	Refrigerators, air conditioning plants, air cooler, air purifier, air refresher or air rectifier, washing machine, water purifying products and appliances, vacuum cleaner, pollution treatment goods, parts and accessories of all the items mentioned.	20%
13.	Sound transmitting equipments including telephones and component parts thereof, fax machine, telex machine, teleprinter and allied machine including parts and accessories, cellular phone, mobile phones, pager, ear and head phones, inter communication or intercom sets and equipments with parts and accessories thereof.	15%

14.	Fireworks including coloured matches.	20%
15.	Upholstered furniture, sofa sets, dressing tables and furniture of all types made of timber, aluminium and /or iron and steel, plastic and allied materials including fixtures and racks, doors and windows made of plastic and allied products.	15%
16.	Vacuum flasks of all kinds (including thermoses, thermic jugs, ice buckets or boxes, urns and other domestic receptacles to keep food or beverages hot or cold) and refills thereof.	10%
17.	Perambulators, baby walker, push chair, hanging or rest seat or bed for babies.	8%
18.	(i) Carpets including durries, satranji, kalins, pillow carpet, carpetbags, carpet sleeper, carpet sweeper, carpet cleaner, door-mat or rest-mat, foot-rest, foot-stool, steel-wool and allied products by whatever name known.	20%
	(ii) Jute and hemp produces.	4%
19.	Foam rubber products, plastic foam products, fibre foam products or other synthetic foam products of every description including (i) sheets, (ii) cushions, (iii) pillows and (iv) mattresses, seat, coir products blended with the products mentioned above.	15%
20.	(i) Mosaic tiles and chips	12%
	(ii) Ceramic tiles, glazed floor, roofing and wall tiles	12%
	(iii) PVC (vinyl), asbestos, floor tiles, wall tiles and flexible flooring materials	12%
	(iv) Marble boulders or lumps, slabs, chips, dusts, floor tiles, wall tiles and other articles made of marbles	12%
	(v) Articles made of mosaic, granite and dolomite	12%
	(vi) Linoleum and laminate sheets such as sunmica, formica, decalam and the like, products made of linoleum and lamination and blended with them.	12%
21.	Perfumes, deodorants of all kinds, make-up materials and cosmetics of all varieties including (i) talcum and other powders for face and skin, (ii) snow and creams of all descriptions and varieties, (iii) depilatories, (iv) blemish removers and beauty milk and cleansing milk, (v) hair dyes and hair darkeners, (vi) hair creams, (vii) hair spray, (viii) pomade, brilliantine and vaseline, (ix) alta, (x) lipsticks, (xi) nail polish, (xii) eyeliners, (xiii) eyetex, (xiv) rouge, (xv) bindi, (xvi) after shave lotions and creams, (xvii) hair tonic and hair lotions, toilet goods, toilet room and floor cleaner and refresher products including disinfectant products known by whatever name, stain remover, glycerin, ribbon and band used for both decorations and non-decoration, body massage oil, mehendi, products for face wash and	15%

	improver.	
22.	Aviation gasoline, aviation turbine fuel and all other varieties of fuel for air crafts.	20%
23.	Typewriters, tabulating machines, claculating and duplicating machines and parts thereof.	15%
24.	(i) Wireless reception instruments and apparatus, transistor radios, radios and gramophone and their component parts and records, accumulators, amplifiers and loud speakers and spare parts and accessories thereof.	12%
	(ii) Television sets black & white and spare parts and accessories thereof.	12%
	(iii) Television sets coloured and spare parts and accessories thereof, trolley, stand, seat, kits used for T. V.	15%
25.	All electrical goods, instruments, apparatus, appliances and all such articles the use of which can not be had except with the application of electrical energy including fans, lighting bulbs and tubes, generator, generator sets, inverters, heaters, mixture grinders, geysers, electrical earthen-wares and porcelain, and all other accessories and component parts either sold as a whole or in parts.	12%
26.	(i) All varieties of tractors and bulldozers including parts and accessories thereof.	12%
	(ii) Power tillers, parts and accessories thereof.	8%
27.	Bicycles, rickshaw and cycle combinations and accessories and parts thereof.	7%
28.	Bricks, brick-bats, jhama, metals, stone, boulder, gravel, ballast, stone chips, any other products or sub-products arising out of bricks or stone, tiles (kiln burnt) other than mosaic (masonry tiles).	12%
29.	Cement, articles made of cement and reinforced cement concrete.	8%
30.	(i) Aluminium mass, lump, scraps, foils, extrusions, blocks, including aluminium wrap papers and foils, aluminium semis, circles, hoops, stips, bars, rods, flats, tube, wire, structures, angle, channels of all sizes, varieties and lengths and articles made of aluminium and hindalium.	10%
	(ii) Aluminium sheets.	4%
	(iii) Brass circles, sheets, strips, rods, squares, flats and articles made of brass, bell metal, enamel and articles made of bronze.	10%
	(iv) Copper, lead, bronze and tin made circles, semis, sheet, hoops, strips, bars, rods, flats, wires, cubes, limp, channel of all sizes and varieties, articles made of copper.	10%

	(v) Crockery and cutlery including knives, forks and spoons, articles made of glass, aluminium, hindalium, enamel, brass, bel-metal and copper used for any purpose whatsoever.	12%
	(vi) Articles made of glass, glass sheets, plates, coloured glass, coalex glass, toughened glass, laminated safety glass, lintel glass, laboratory glassware, such as glass tube, jars and test tubes etc.	12%
	(vii) All non-ferrous metal items, things and products which are not referred to above from Sl. (i) to (vi).	10%
31.	Vegetable oils both edible and non-edible including vanaspati or vegetable ghee but excluding mustard oil, rapeseed oil and admixture of mustard oil and rapeseed oil.	7%
32.	Glassware, bottles and phials, funnels, globes, glass parts of lamps, sheets and plates, photo and other frames and mirrors, fibre glass and its articles and products.	12%
33.	Leather goods of all varieties and footwear of all descriptions -----]	8%
34.	(i) Scented sticks (agarbati) and dhup.	8%
	(ii) Matches and candles.	8%
35.	(i) Disposable diapers (nappy), sanitary towels, sanitary napkins and belt-less napkins and tampons.	12%
	(ii) Surgical Dressing which expressions shall include adhesive plaster, dressing gypsum, plaster of paris and bandage, surgical cotton, absorbent cotton, volroc pop bandage, gauze, wadding gauge, lint and wool paultries and similar articles impregnated or coated with pharmaceutical substances put up in forms or packing for surgical purpose.	12%
	(iii) Pharmaceutical and surgical products of plastic and rubber including gloves, aprons and caps.	12%
	(iv) Instruments and appliances used in medical, surgical, dental or veterinary sciences including scientific apparatus, other electro-medical apparatus and sight testing instruments including ophthalmoscope, otoscope, laryngoscope, retinoscope, binocular laupe, parts and accessories thereof (other than those specified elsewhere in this schedule), hearing aids and appliances, clinical apparatus and articles used for clinical purpose, diagnostics equipment, apparatus and chemicals, X-Ray film.	12%
	(v) Ayurvedic, Homoeopathic, and Unani medicines which are sold in patent and in brand name.	8%
	(vi) Medicines and drugs other than the following :--	8%
	(a) Antimalaria drugs viz. Quinine in powder form,	

	quinine in pills (but not sugar coated), quinine alkaloide, salt of quinine, cinchona and Chloroquine group of drugs, e.g. Nivaquine, Reschochin and Camoquine whether in solution or in powder or in tablet form, Paludrine and Daraprim.	
	(b) Anti-Kala-azar drugs viz. Urea Stibamine and Pentamidine Isothiote and O.R.S. and saline sets.	
	(c) Vaccine, viz. small pox vaccine, cholera vaccine and T.A.B. vaccine.	
	(d) Ayurvedic, Homoeopathic, and Unani medicines except when sold in patent name or brand name.	
	(e) Medicine and drugs for lapsory patients.	
36.	Paints, colours, laquers, and varnishes including glue, polish, tupentine, enamels, blue in powder and liquid form, indigo including coaltar and lime, pigments, paint remover, gypsum of all kinds, plaster of paris, plaster-cast, bleaching substances in any form by whatever name known.	15%
37.	Brushes, sand papers and other abrasives by whatever name known.	12%
38.	(i) Ply wood, straw board, hard or soft board, pulp boards, art boards, card boards, corrugated boards, fibre sheet, batten board, leatherboard, insulating board, particle board black board, paperboard, mill board, woodenboard, board used for binding, game boards made of any materials paste board,	15%
	(ii) Carbon paper, stencil paper, cyclostyling paper, water proof paper, PVC coated paper, coloured paper, of all kinds, cigarette tissue paper, chromo coated paper, cardboards paper, cellophane paper, wall paper, wall coverings, machine paper, clean and tissue paper for any purpose, computer paper, zerox paper, duplicating paper, thermal paper, papers known by whatever name and description except writing white papers.	12%
	(iii) Ink of all kinds including lithographic printing and duplicating ink, type-writing ribbons, stamp pad, but excluding writing ink.	12%
	(iv) Geometrical and mathematical instruments and boxes, scientific equipments, pen-stand, pin-cushion, water sponges.	10%
39.	Premerals, rubies, real pearls and sapphires, synthetic or artificial precious stones, pearls artificial and cultured, other categories of stones including diamond, gold and gold ornaments, silver and silver ornaments.	2%
40.	Rubber products excepts condom including rubber sheets and elastic products.	12%
41.	Sewing machines. knitting machines and parts and	12%

41.	Sewing machines, knitting machines and parts and accessories thereof.	12%
42.	Soap of all varieties including toilet soaps, saving soap, medicated soap, soft soap, liquid soap, soap chips or flakes, powdered soap, of any other description and detergents.	12%
43.	Stainless steel products.	14%
44.	(i) Sanitary fittings, water supply materials, parts and accessories thereof.	15%
	(ii) Water filter, parts and accessories thereof.	12%
45.	Hair oil : Explanation : Hair oil : shall mean any oil which is sold in packed containers to be used as hair oil, or any kind of oil which had been subjected to processing for being used as hair oil.	12%
46.	Shaving set including safety razor and blades.	10%
47.	Toothpaste, tooth powder and other dentrifices, tooth brushes, mouth washes and deodorants.	8%
48.	Powerdered or condensed milk, whether skimmed or not, whether mixed with any other substances or not, sold under various trade names and description, such as Milkmaid brand condensed milk, Nestomalt, Nespray, Lactogen, Eleden, Horlicks, Malted Milk, Glaxo, Ostermilk and Gate Milk, Klim, Milo, Lemine, Anchor, Life-Guard, Moloy, Oak, Ovaltine or any other name of description whatsoever and ghee, butter, cheese and cream, dietary supplements for veterinary use.	8%
49.	Food and drinks made of cereal etc. sold in tinned, bottled, packed and sealed container having whatsoever trade name, condiment, yeast, articles of food and drinks sold in packed container powders for food drinks having cocoa or chocolate and malt as major ingredients, sold under various trade names and descriptions such as Bournvita, Tono or any other name or description whatsover, tea, coffee, pickles, sauce, jam, jellies, fruit concentrates, fruit juice whether tinned packed or otherwise.	8%
50.	All varieties of lozenges, including any term of lozenges made or processed in pan or cooker, hard boiled sugar confectionery toffee, caramels, chocolates, chocolate bar with brand name (e.g. Cadburys chocolates, Sathes chocolate) and without brand names and gelatine product known as cough lozenges or jujubes and sweet gums such as chewing gums, hard boiled sugar cubes, honey sold in packed, bottled or sealed container, toffee and candy whatsoever its brand name (e.g. palm candy, Halls, Hajmola, Swad etc), sweet sold in sealed container.	8%
51.	Readymade garments, hosiery goods, woolen garments	6%

52.	including socks of all varieties and description Biscuits and cakes of all kinds whether tinned, packed or otherwise, ice, ice-candy, ice-cream, ice-food, kulfi of whatsoever names and description, pastries.	8%
53.	Dry or preserved fruit, that is to say any fruit or edible part of fruit that has undergone full or partial dehydration or any other preserving process, including almond, khasta badam, pistachio, nut, chilgoza or neoza, apricot, alubukhra, cashew nut, walunt, fig, raism (locally known as kismis, mona-cca) and date (locally know as khajur, zehedi or sohera) but excluding any fruit which is oilseed as defined in section 14 of the Central Sales Tax Act, 1956 (Act 74 of 1956).	12%
54.	Electroplated nickel or silver or German silver or annodised goods.	20%
55.	Articles made of or inlaid with ivory.	20%
56.	(i) All machineries and spare parts thereof, all kinds of weighing machine, measuring tapes and sticks.	10%
	(ii) Pumpsets, sprayer and spare parts thereof.	4%
57.	Polythene, plastic, celluloid, backlite and allied or similar goods and ropes of all varieties and its products.	8%
58.	Ladies hand bags, purses, all type of bags made of leather plastic, foam and similar other materials.	10%
59.	Articles such as trunk, suitcase and boxes used for any purpose whatsoever.	10%
60.	Asbestos sheets and asphalt sheets.	10%
61.	Petromax, stoves, cookers, lamps, lanterns, parts and accessories thereof.	8%
62.	Timber other than fire wood.	10%
63.	Locks, padlocks and keys.	8%
64.	Shoe polish, shoe cream and shoe brush.	8%
65.	(i) Dyes and chemicals including bleaching powder, sulfur, ferric-alum, baking powder, caustic soda, bentonite powder, boric powder, custard powder, ammonia, food colour, and esence.	10%
	(ii) Insect-killer, remover or repellent products for non-agricultural use (e.g.- mosquito coil, mat tablet, drop, oil, spray, Laxman Rekha, Goodnight mat, Hotline) by whatsoever names and description including machine and equipments for their applications.	10%
66.	Torch light, bulb, parts and batteries thereof.	8%
67.	Pipes of all varieties including RCC spun pipe and fittings of pipes.	15%
68.	Spirituuous medicinal preparations (under any pharmacopaedia) containing more than 12 per cent by volume of alcohol (but other than those which are declared by the State Government by notification in the Official	8%

	Gazette to be not capable of causing intoxication)	
69.	Motor spirit (except diesel oil and internal combustion oil other than petrol)	20%
70.	Lubricants.	12%
71.	Diesel oil and other internal combustion oil other than petrol, furnace oil.	5%
72.	Superior kerosene not ordinarily used as internal combustion oil.	5%
73.	Petroleum coke, petroleum gas, natural gas, cooking gas, ovens and accessories thereof, oxygen gas, acetylene gas, gas welding rods, parts and accessories thereof, graphite, gas cylinder, ammonia gas, freon gas, fluorine gas.	12%
74.	All other products obtained as derivatives of petroleum and/or natural gas including naphthalene ball, cube and powder, camphor, bitumen.	8%
75.	Aerated water, distilled water, mineral water or water sold in bottles or sealed containers, non-alcoholic soft drink and cold drink, beverage.	12%
76.	(i) (a) Iron and steel, i.e. to say-pig iron and cast iron including (ingot moulds, bottom plates), iron scrap, cast iron scrap, runner scrap, steel scrap and iron skull scrap.	4%
	(b) Steel semis (ingots), slabs, blooms and billets of all qualities, shapes and sizes.	4%
	(c) Steel bars, tin bars, sheet bars, hoebars and sleeper bars.	4%
	(d) Steel bars (rounds, rounds, rods, squares, flats, octagons and hexagons, plain and ribbed or twisted, in coil form as well as straight lengths) ;	4%
	(e) Steel structurals (angles, joists, channels, tees, sheet piling sections, sections or by any other rolled sections) ;	4%
	(f) Sheets, hoops, strips and skelp both black and galvanised, hot and cold rolled, plain and corrugated, in all qualities in straight lengths and in coil forms, as rolled and in rivetted conditions ;	4%
	(g) Plates both plain and chequered in all qualities ;	4%
	(h) Discs, rings, forgings and steel castings ;	4%
	(i) Tool, alloy and special steel of any of the above categories ;	4%
	(j) Steel melting scrap in all form including steel, skull, turnings and borings;	4%
	(k) Steel tubes, both welded and seamless, of all diameters and length, including tube fittings ;	4%

	(l) Tin-paltes, both hot dipped and eledctrolyic and tin-free plates ;	4%
	(m) Fish plates bars, bearing plate bars, crossing sleeper and pressed steel sleepers, rails-heavy and light crane-rails ;	4%
	(n)Wheels tyres, axles and wheeles sets ;	4%
	(o) Wire rods and wires-rolled, drawn, galvanized, aluminised, tinned or coated such as by copper ;	4%
	(p)Defectives, rejects, cuttings or end pieces of any of the above categories;	4%
	(ii)Hardwares, iron nettings including expanded metal, grills, tools and implements ;	8%
77.	Coal, coke, and coal gas.	4%
78.	Crude oil	8%
79.	Cardamom, cinnamon, clove, cumin seed locally known as Jeera and all spices sold in tinned, packed, bottled and in sealed containers.	12%
80.	Umbrella and component parts and accessories thereof.	8%
81.	Tarpaulin, rain coat, products of water proof cloths, rexine and PVC Cloths and its products, canvas products, holdall.	12%
82.	Acid	8%
83.	Playing cards, greeting cards, invitation card and visitors card (both blank and printed), humour card, picture card, picture posts card.	8%
84.	Lottery tickets.	12%
85.	All spectacles, frame and parts of spectacles, sun-glass, goggles, contact lenses including kits thereof.	10%
86.	Betel Nut locally known as supari, Scented supari, jarda, katha, pan masalla by whatever name called.	12%
87.	Toys costing above Rs. 50/- (excluding toys made of clay).	8%
88.	Fire fighting equipments and devices including fire guard and equipments.	8%
89.	VCP, video cassette recorder, video cassette, tapes and parts and accessories thereof, tape deck, audio cassettes, audio cassette recorder, player, changer, producer, video game equipments and articles	15%
90.	Noodles, vermicelli, spaghetti and soyabean products, cornflakes, laggagne, potato chips sold in packed form.	8%

91.	Soft drink powder, tablets, crystals or concentrate in liquid form which non alcoholic beverages are prepared.	12%
92.	Computer, computer games, component parts and accessories thereof and computer consumables, computer softwares including peripheral equipments (e.g.- u.p.s. system etc.	4%
93	Liquor (both India made foreign liquor and country liquor)	20%