

## **TRIPURA AGRICULTURAL INCOME-TAX RULES, 1952**

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## **TRIPURA AGRICULTURAL INCOME-TAX RULES, 1952**

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#### **1. . :-**

There Rules may be called the Tripura Agricultural Income-tax Rules, 1952.

#### **2. . :-**

In these Rules, unless there is anything repugnant in the subject or context

(a) "authorised representative" means

(i) a person duly authorised by the assessee in writing to attend before any agricultural income-tax authority or the Tribunal under S. 58 of the Act ;

(ii) in the case of an appeal by the assessee, a person duly authorised by the respondent in writing to represent him before the Assistant Commissioner or the Tribunal; and

(iii) in the case of an appeal under sub-S. (2) of S. 36, a person duly authorised by the Agricultural Income-tax Officer in writing to

represent him before the Tribunal ;

(b) "Form" means a Form appended to these Rules ;

(c) "member" means a member of the Tribunal ;

(d) "President" means the President of the Tribunal;

(e) "Section 63 reference application" means an application under sub-S. (1) of S. 63 of the Act, requiring the Tribunal to refer to the Court of the Judicial Commissioner in Tripura, any question of law ;

(f) "tax" means agricultural income-tax payable under the Act;

(g) "the Act" means the Bengal Agricultural Income-tax Act, 1944 (Bengal Act IV of 1944) as extended to Tripura by Notification No. 18-J, dated the 1st February, 1950 issued by the Government of India in the Ministry of States and "sections referred to in the rules" means the sections of the said Act.

(h) "Tribunal" means the Appellate Tribunal constituted by the Chief Commissioner under S. 22 of the Act.

#### PART 1

Computation of agricultural income and allowances

### **3. . :-**

(1) The allowance under Cl. (5) of S. 6 or under Cl. (6) of S. 7 in respect of depreciation of any irrigation or protective work or other capital asset shall be made in accordance with the following statement of cases:

<i>Statement of Rates of depreciation</i>			
Serial No.	Classification of irrigation or protective work or other capital asset	Rate (percentage on written down value or prime cost)	Remarks
1.	Pucca buildings	2	
2.	Kutcha and Pucca buildings	5	
3.	Kutcha buildings	12	
4.	Temporary kutcha buildings	15	
5.	Pucca wells	21	
6.	Fencing of substantial material	5	
7.	Tubewells	6	

7.	Tubewells	5	
8.	Tanks	5	
9.	Irrigation channel pucca	10	
10.	Irrigation channel kutcha	20	
11.	Kutcha irrigation wells	33	
12.	Pucca irrigation wells	3 1/3	
13.	Bullock drawn iron implements	10	
14.	Bullock drawn wooden or leather implements and other small hand implements	25	
15.	Weighing machine	5	
16.	Tractors and oil engines and their implements	12	
17.	Power pumping machinery	12	
18.	Factory made cart of iron material with rubber-tyre wheels (Dunlop cart)	10	
19.	Country cart	15	
20.	Steam Engine	5	
21.	Workshop tools	10	
22.	General (machinery, implements, plants and other assets) not provided for above specifically	5	

(2) For the purpose of obtaining an allowance for depreciation referred to in sub-R. (1), the assessee shall furnish particulars to the Agricultural Income-tax Officer in 4.

(3) The depreciation to be allowed in respect of any machinery or plant for the purpose of ascertaining the written down value of such machinery or plant referred to in Cl. (8) of S. 7 shall be at the rate specified in sub-R. (1)

#### **4. . :-**

For the purposes of the Act the market value of any agricultural produce shall, except in the case referred to in Cl. (a) of the proviso to sub- S. (1) of S. 8, be determined in the following manner,

namely :

(1) if the agricultural produce was sold in the market, the market value shall be deemed to be the price for which such produce was sold ;

(2) if the agricultural produce has not been sold in the market, the market value shall be deemed to be

(a) where such produce is ordinarily sold in the market in its raw state, or after the performance of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render it fit to be taken to market, the value calculated according to the average price at which such produce has been so sold in the locality during the previous year in respect of which the assessment is made ;

(b) where such produce is not ordinarily sold in the market in the manner referred to in sub-Cl. (a), the aggregate of

(i) the expenses of cultivation ;

(ii) the land revenue or rent paid for the area in which it was grown ; and

(iii) such amount as the Agricultural Income-tax Officer finds, having regard to all the circumstances in each case, to represent a reasonable rate of profit on the sale of the produce in question as agricultural produce.

## **5. . :-**

Where an allowance admissible under S. 6, 7 or 8 of the Act is in respect of a common charge incurred for the purpose of deriving both agricultural income assessable under the Act and income chargeable under the Indian Income-tax Act, 1922 such allowance shall, except in the case referred to in Cl. (b) of the proviso to sub-S. (1) of S. 8, be calculated as such proportion of the common charge as such agricultural income bears to the total of such agricultural income chargeable under the Indian Income-tax Act, 1922 in respect of which such common charge is incurred.

## **6. . :-**

Where there is included in the total agricultural income of an assessee any agricultural income exempted from assessment of tax under the provisions of S. 10, the tax payable on the unexempted portion of the total agricultural income shall be an amount bearing to the total amount of the tax which would have been payable on

total agricultural income had no part of it been so exempted the same proportion as the unexempted portion of the total agricultural income bears to the total agricultural income.

**7. . :-**

Where agricultural income from tea is derived from lands partially in and partially without Tripura and the proportion of such income attributable to lands in Tripura has not been determined for the purposes of the Indian Income-tax Act, 1922 the agricultural income attributable to lands in Tripura shall be computed from accounts kept by the assessee or ascertained in any other manner but where it cannot be so computed and ascertained it shall be calculated as such proportion of the total of such income from lands in Tripura and lands without Tripura as the area of the lands in Tripura from which income is derived bears to the total area of lands in Tripura and out side Tripura from which the total of such income is derived.

**8. . :-**

(1) The Agricultural Income tax Officer after he is satisfied on examination of the accounts of a company earning income which is partially agricultural income assessable under the Act and partially income chargeable under the Indian Income-tax Act, 1922 or otherwise that the tax payable by the company has been or will be duly paid shall, on application made to him in this behalf by the principal officer of such company, grant the applicant a certificate in Form 2 specifying therein the percentage of the total agricultural income of the company to the aggregate of the income chargeable under the Indian Income-tax Act, 1922, as ascertained for the purposes of assessment of income-tax under the said Act and the total agricultural income.

(2) Every application for a certificate under sub-R. (1) shall be accompanied by a certified copy of the final order assessing the company to income- tax under the Indian Income-tax Act, 1922.

**9. . :-**

The certificate to be furnished by the principal officer of a company under S. 23 shall be in Form 3. Return and notice of demand

**10. . :-**

(1) The notice referred to in sub-S. (1) of S. 24 shall be in Form 4 or as near thereto as may be and shall be published on or before

the 15th February in the year commencing on the 1st April, 1952 and on or before the 1st May in each subsequent year in two principal newspapers to be selected by the Commissioner and also in the manner specified in sub-R. (2).

(2) The manner of publication of the notice calling for return under sub- S. (1) of S. 24 other than publication in the newspapers, shall be as follows : On or before the 14th February in the year commencing on the 1st April, 1952 and on or before the 1st May in each subsequent year, a notice in Form 4, or as near thereto as may be, requiring every person whose total agricultural income during the previous year exceeded the maximum amount not chargeable to tax to furnish a return of such income in Form 5 and verified in the manner indicated therein, shall be affixed to the Notice Board of the Agricultural Income-tax Officer's office and (with the consent of the Central Government, where such consent is necessary and has been obtained), of as many of the following offices or courts situated within the Agricultural Income-tax Officer's jurisdiction, as may be practicable.

(i) Courts of the District Judges ;

(ii) Courts of the Subordinate Judges ;

(iii) Courts of Sub-divisional Munsifs ;

(iv) Offices of the Commissioner, Collector, Assistant Commissioner and Sub-divisional Officers ;

(v) Office of the Income-tax Officers under the Indian Income-tax Act, 1922.

**11. . :-**

The Return of total agricultural income for individuals, Hindu undivided families, Rulers of former Indian States, companies, firms and other associations of individuals required under sub-S. (1) or sub-S. (2) of S. 24 shall be in Form 5, and shall be verified in the manner indicated therein.

**12. . :-**

(a) The notice of demand under S. 33 shall be in Form 6.

(b) The notice calling for accounts under S. 24 (4) shall be in Form 24.

(c) The notice calling for evidence under S. 25 (2) shall be in Form

## 25. Appeals

### **13.** . :-

An appeal under S. 34 to the Assistant Commissioner shall

(a) in the case where it is preferred against

(i) an order of an Agricultural Income-tax Officer under S. 30, be in Form 7 ;

(ii) the refusal of an Agricultural Income-tax Officer to make a fresh assessment under S. 31, be in Form 8 ;

(iii) an order of an Agricultural Income-tax Officer under S. 32, be in Form 9 ;

(iv) an order imposing any penalty, by an Agricultural Income-tax Officer under sub-S. (1) of S. 45, be in Form 10 :

(v) an order of Agricultural Income-tax Officer under S. 47, S. 48 or S. 51, be in Form 11 ; and

(b) in other cases, be in Form 12.

### **14.** . :-

An appeal under S. 36 to the Tribunal shall, when it is preferred against

(a) an order under Cl. (a) or Cl. (c) of sub-S. (4) of S. 35, be in Form 13 ;

(b) an order under S. 32 imposing a penalty or under Cl. (d) of sub-S. (4) of S. 35 confirming, cancelling, enhancing or reducing a penalty imposed under S. 32, be in Form 14 ;

(c) an order under Cl. (d) of sub-S. (4) of S. 35, confirming, cancelling, enhancing or reducing a penalty imposed under sub-S. (1) of S. 45, be in Form 15 ;

(d) an order under Cl. (b) of sub-S. (4) of S. 35, confirming, cancelling or varying an order under S. 47, S. 48 or S. 51, be in Form 16 ;

(e) an order under Cl. (c) of sub-S. (4) of S. 35, confirming an order under sub-S. (1) of S. 30 or cancelling such order and directing the Agricultural Income-tax Officer to make a larger inquiry and pass a fresh order or to make an assessment in the manner laid down in sub-S. (2) of S. 30, be in Form 17.



**15. . :-**

The Forms of Appeal prescribed by Rr. 13 and 14 and the Forms of Verification appended thereto shall be signed

- (a) in the case of an individual, by the individual himself ;
- (b) in the case of a Hindu undivided family, by the Manager or Karta thereof;
- (c) in the case of a company, by the principal officer of the company ;
- (d) in the case of a firm, by a partner of the firm ;
- (e) in the case of a Ruler of a former Indian State, by the Principal Officer of the State ; and
- (f) in the case of any other association of individuals, by a member of the association ; and such forms of appeal shall be also signed by the authorised representative, if any, of the applicant.

**16. . :-**

An application under sub-S. (1) of S. 63 requiring the Tribunal to refer to the Court of the Judicial Commissioner, Tripura any question of law, shall be in Form 18. Refund

**17. . :-**

(1) An application for a refund of tax under the Act shall be made as follows :

- (a) if the applicant ordinarily resides in Tripura, to the Agricultural Income-tax Officer of the area in which the applicant is chargeable directly to tax, or if he is not chargeable directly to tax, to the Agricultural Income-tax Officer of the area in which he ordinarily resides ;
- (b) if the applicant ordinarily resides outside Tripura, to the Agricultural Income-tax Officer empowered by the Chief Commissioner to deal with refund cases at headquarters.

(2) Every such application shall be signed by the claimant and his authorised representative, if any, and it may be presented by the applicant either in person or through such authorised representative.

**18. . :-**

(1) When an application for refund is made under S. 47, it shall be in Form 19.

(2) When an application for refund is made under sub-S. (2) of S. 48 it shall be in Form 20, and shall be accompanied by a statement of total world income in Form 21 computed in the manner specified in that Form.

**19. . :-**

For the purpose of determining the total world income of a person, the agricultural income of such person derived from land outside Tripura shall be calculated in the following manner :

(a) if the agricultural income of such person derived from land outside Tripura has been computed under any law in force in the State in which such land is situated, that computation shall be accepted as determining the agricultural income of such person derived from such land ;

(b) if no such computation has been made the agricultural income of such person derived from such land shall be determined under the Act in the same manner in which such income would have been determined if such land was situated in Tripura. Miscellaneous

**20. . :-**

(1) The Commissioner may accept from any person, whether before or after the institution of proceedings against such person for an offence punishable under S. 53 or S. 54, payment of a sum of money not exceeding the amount of the tax payable by him, or if no tax is payable, a sum not exceeding two hundred rupees by way of composition of such offence.

(2) When the payment referred to in sub-R. (1) has been duly made no proceeding shall be instituted against such person in respect of such offence and any proceeding already instituted in respect of such offence shall be forthwith withdrawn.

**21. . :-**

(1) The Central Government may, by notification, direct that the powers and duties referred to in sub-S. (5) of S. 1 of the Act shall be exercised and performed by the Agricultural Income-tax Officers mentioned in the notification in the area or areas for which they are appointed in respect of such classes of persons or classes of agricultural income derived in the said area or areas as may be

specified in the notification and thereupon such powers and duties shall cease to be exercised and performed within the said area or areas in respect of the specified classes of persons or classes of income by any other Agricultural Income-tax Officer appointed in respect of the said area or areas.

(2) Where two or more Agricultural Income-tax Officers have been appointed for the same area, the Commissioner may issue necessary orders for distribution and allocation of the work to be performed by them.

(3) The Commissioner may transfer any case from one Agricultural Income-tax Officer to another and such transfer may be made at any stage of the proceedings and shall not render it necessary to re-issue any notice already issued by the Agricultural Income-tax Officer from whom the case is transferred.

(4) The Assistant Commissioner and the Agricultural Income-tax Officers shall for the purposes of the Act be subordinate to the Commissioner.

**22. . :-**

Where any application or memorandum of appeal to be filed before any agricultural income-tax authority or the Appellate Tribunal is signed by an authorised representative, such representative shall annex to such application or memorandum of appeal the writing constituting his authority and his acceptance of it. The acceptance shall be signed and dated by the representative and shall state whether he is a lawyer or an accountant or is a person who is a relative of, or regularly employed by, the assessee. If the representative is a person regularly employed by the assessee, he shall state the capacity in which he is at the time employed and if he is a relative of the assessee, he shall state his relationship with the assessee.

**23. . :-**

An authorised representative appearing before any agricultural income-tax authority or the Appellate Tribunal for a party in connection with any proceedings under the Act shall, unless he has already filed his authority and his acceptance of it under R. 22, file his authority and if the party by whom he has been appointed to represent is the assessee he shall also file his acceptance of the authority containing the particulars required by the said rule.

**24. . :-**

All fees payable under the Act or these Rules shall be paid in Court-fee stamps.

## PART II

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### **25.** . :-

An appeal to the Tribunal shall be presented in person or by an authorised representative to the President, or some officer authorised in writing in this behalf by the President :

Provided that an appeal which is received in the office of the President by post within the prescribed period of limitation shall be deemed to have been validly presented.

### **26.** . :-

The President or the officer authorised by him in this behalf shall endorse on the memorandum of appeal the date on which the appeal is received in the office and the appeal shall thereafter be registered in a book to be called the Register of Appeals which shall be maintained for the purpose by the Tribunal in Form 22.

### **27.** . :-

The Forms prescribed under R.14, where applicable, and where they are not applicable, forms of the like character, as nearly as may be, shall be used for all appeals preferred to the Tribunal.

### **28.** . :-

Every appeal shall be preferred in the form of a memorandum signed by the appellant and his authorised representative, if any, and verified by the appellant.

### **29.** . :-

The memorandum shall be written in English and shall set forth concisely and under distinct heads, the grounds of appeal, without any argument or narrative and such grounds shall be numbered consecutively.

### **30.** . :-

The memorandum shall be accompanied by a certified copy of the order appealed from, and two copies of the grounds of appeal.

### **31.** . :-

Where a fact, which cannot be borne out by or is contrary to the record, is alleged, it shall be stated clearly and concisely and supported by duly sworn affidavit.

**32. . :-**

The appellant shall not, except by leave of the Tribunal urge or be heard in support of any ground of objection not set forth in the grounds of appeal, but the Tribunal, in deciding the appeal, shall not be confined to the grounds of objection set forth in the grounds of appeal or taken by leave of the Tribunal under this rule :

Provided that the Tribunal shall not rest its decision on any other ground unless the party who may be affected thereby has had a sufficient opportunity of contesting the case on that ground.

**33. . :-**

(1) Where a memorandum of appeal is not drawn up in the manner laid down in this Part, it may be rejected, or on such terms as the Tribunal may think fit, be returned to the appellant for the purpose of being amended within a time to be fixed by the Tribunal or be amended then and there.

(2) Where the Tribunal rejects a memorandum, it shall record the reasons for such rejection.

(3) Where a memorandum of appeal is amended, the Tribunal or such officer as the Tribunal appoints in this behalf shall sign or initial the amendment.

**34. . :-**

In an appeal by the assessee under sub-S. (1) of S. 36 of the Act, the officer or authority making the original order shall be made a respondent to the appeal.

**35. . :-**

In an appeal under sub-S. (2) of S. 36 of the Act, the party who was the appellant before the Assistant Commissioner shall be made a respondent to the appeal.

**36. . :-**

In the case of an appeal under sub-S. (2) of S. 36 of the Act, the Agricultural Income-tax Officer shall append a certificate to the memorandum of appeal that the appeal has been preferred under the direction of the Commissioner.

**37. . :-**

Where the Tribunal does not reject a memorandum of appeal under R. 33, or, where it has returned a memorandum of appeal under the said rule for the purpose of being amended, when such

memorandum has been received back after amendment, within the time fixed on that behalf, it shall fix a day for hearing the appeal and shall send notice of the date, time and place of hearing the appeal in Form 23 to the parties.

**38.** . :-

(1) A notice under these Rules shall be served in the manner prescribed in S. 60 of the Act.

(2) Any such notice may, in the case of a firm or a Hindu undivided family, be addressed to any member of the firm or to the Manager or Karta of the family and in the case of the Ruler of a former Indian state, a company or any other association of individuals be addressed to the principal officer thereof :

Provided that where a memorandum of appeal states that a firm, Hindu undivided family, the Ruler of a former Indian state, a company or other association of individuals has appealed through a particular person, notice of the hearing of the appeal shall be served on that person, and where the appeal is against such firm, family, Ruler of a former Indian state, company or association and a particular person is mentioned in the memorandum of appeal as the person representing the respondent firm, family, Ruler of a former Indian state, company or association, the notice shall also be served on that person.

(3) If an authorised representative of a party has filed his authority in the appeal he may, except in the case where the party has before the issue of the notice prayed for personal service thereof, be served on such representative. Hearing, adjournment and judgment

**39.** . :-

On the day fixed, or on any other day to which the hearing may be adjourned, the appellant shall be heard in support of the appeal. The Tribunal shall then, if it does not dismiss the appeal at once, hear the respondent against the appeal, and in such case the appellant be entitled to reply.

**40.** . :-

Where on the day fixed for hearing or any other day to which the hearing may be adjourned, the appellant does not appear when the appeal is called on for hearing, the appeal, unless adjourned to some other day shall, notwithstanding such default, be decided on

the merits.

**41. . :-**

Where the appellant appears, and the respondent does not appear, when the appeal is called on for hearing, the appeal shall be heard ex parte.

**42. . :-**

(1) Where the appeal has been heard in the absence of a party, the party may apply for a re-hearing of the appeal, and if he satisfies the Tribunal that the notice of the hearing of the appeal was not duly served on him or that he was prevented by any sufficient cause from appearing when the appeal was called on for hearing, the Tribunal shall re-hear the appeal on such terms as it thinks fit.

(2) An application under sub-R. (1) shall be made within thirty days of the date of the order in appeal, or where the notice of the appeal was not duly served, within thirty days of the date when the party had knowledge of the order.

**43. . :-**

(1) Where an assessee, whether he is the appellant or respondent to an appeal, dies or is adjudicated insolvent, the appeal shall not abate, and may, if the assessee was the appellant, be continued by, and if he was the respondent be continued against the executor, administrator or other legal representative of the assessee or by or against the official receiver.

(2) Where an appeal has been heard in the absence of such executor, administrator, legal representative or receiver, he may within a reasonable time apply for a re-hearing of the appeal, and if he satisfies the Tribunal that the appellant had no notice of the date of hearing of the appeal or that he was prevented by any sufficient cause from appearing on the day when the appeal was called on for hearing, the Tribunal shall, on such terms as it thinks fit re-hear the appeal.

**44. . :-**

The Tribunal may, on such terms as it thinks fit and at any stage, adjourn the hearing of the appeal.

**45. . :-**

If during the hearing of an appeal the services of any member are not available in carrying on the work of the Tribunal or any member

is unable to continue to attend the sittings, the Chief Commissioner shall appoint another member in place of such member and the hearing of the appeal shall recommence before the Tribunal as so reconstituted :

Provided that the Tribunal so reconstituted may direct that the evidence, if any, already recorded shall remain upon record and that in that case it shall not be necessary to re-examine those witnesses who have already been examined and discharged.  
Application for reference

**46. . :-**

Section 63 reference application shall be in Form 18 referred to in R. 16 and shall be accompanied by a copy of such application.

**47. . :-**

Subject to the special provisions contained in Rr. 48 to 57 the provisions contained in this Part of these Rules relating to the presentation, notices and hearing of an appeal to the Tribunal shall apply, so far as may be, to the presentation, notices and hearing of a S. 63 reference application as if it were an appeal :

Provided that an authorised representative need not comply with the provisions of R. 22 if he has already filed his authority and its acceptance in the appeal which gives rise to the application.

**48. . :-**

Where the application is by the assessee, the Commissioner shall be made a respondent.

**49. . :-**

Where the application is by the Commissioner, the assessee shall be made a respondent.

**50. . :-**

The application shall comply with the following requirements namely ;

(a) the findings of fact arrived at in the order under sub-S. (5) of S. 36 and relevant to the questions of law required to be referred to the Court of the Judicial Commissioner, Tripura shall be stated therein :

(b) each such question of law shall be concisely formulated therein : and



(c) a list of documents giving particulars thereof which the applicant desires to be forwarded to the Court of the Judicial Commissioner, Tripura, shall be appended thereto.

**51. . :-**

Where the correctness of a finding of fact arrived at in the order under sub-S. (5) of S. 36 is questioned on the ground that in arriving at that finding the Tribunal determining the appeal committed an error of law the application shall state precise error of law.

**52. . :-**

It shall be optional with the Tribunal whether to grant a hearing to the parties to the application or not before the Tribunal comes to a final decision on such application.

**53. . :-**

If the Tribunal considers it necessary to grant a hearing to the parties, it shall, on the day fixed for hearing or any other day to which the hearing may be adjourned, hear the applicant or his authorised representative in support of the application and may, without sending notice to the respondent, dismiss the application if it is of the opinion that no question of law arises out of the order made under sub-S. (5) of S. 36, or if no question of law has been formulated in the application.

**54. . :-**

Where the Tribunal does not dismiss the application under R. 58, it shall send notice of the date of hearing of the application to the respondent accompanied by a copy of such application and require him to submit, within such time as it may fix, a reply in writing to the application.

**55. . :-**

The reply to the application shall specifically admit or deny whether the question formulated by the applicant arises out of order made under sub-S. (5) of S. 36 or not and whether it is a question of law or not. If the question formulated by the applicant is defective, the reply shall state in what particulars the question is defective, and what is the exact question of law which arises out of the said order. The reply shall be accompanied by a copy thereof. A list of documents giving full particulars thereof which the respondent desires to be forwarded to the Court of the Judicial Commissioner in Tripura shall be appended to the reply.

**56. . :-**

After considering the application and the reply where the Tribunal so considers necessary, giving the parties an opportunity of being heard, the Tribunal shall dismiss the application if no question of law for reference to the Court of the Judicial Commissioner in Tripura has been formulated in the application, or when it is of opinion that the question formulated by the applicant is not one of the law or does not arise out of the order made under sub-S. (5) of S. 36.

**57. . :-**

Where the Tribunal considers that a question of law arises out of the order made under sub-S. (5) of S. 36 it shall draw up a statement of the case and forward the same to the Court of the Judicial Commissioner in Tripura with copies of relevant papers.

**58. . :-**

The Tribunal may supply to both parties free of cost and without application one copy of any order passed or statement drawn up by it under S. 63 of the Act. Place of sitting of the Tribunal

**59. . :-**

The Tribunal shall normally hold its sitting in the Court room of the President in Agartala. The place and time of sitting of the Tribunal will be notified to the parties while communicating the date of hearing of any appeal or application before the Tribunal.

Miscellaneous

**60. . :-**

The following scale of fee shall be charged for inspection of records of the Tribunal namely : Rs.

(a) for each hour or part of an hour for ordinary inspection

(b) for each hour or part of an hour for urgent inspection