

Additional Sales Tax Act, 1990 (Tripura)¹

(Tripura Act No. 6 of 1990)

An Act to provide for the levy of additional sales tax.

Whereas it is considered necessary to levy an additional tax on the sale or purchase of goods;

Be it enacted by the Legislature of the State of Tripura in the Forty First year of the Republic of India as follows—

1. Short title and commencement.—(1) This Act may be called the Tripura Additional Sales Tax, Act, 1990.

(2) It shall be deemed to have come into force on the 1st April, 1990.

2. Levy of Additional Sales Tax in the case of certain dealers.—(1) (a) The tax payable under the Tripura Sales Tax Act, 1976 (Tripura Act No. 11 of 1976) (hereinafter in this section referred to as the said Act), shall, in the case of a dealer whose taxable turnover for a year exceeds ten lakhs of rupees be increased by an additional rate of tax of ²[0.50] percent of the taxable turnover.

Provided that where in respect of declared good (goods declared by Section 14 of the Central Sales Tax Act, 1956,) the tax payable by such dealer under the Tripura Sales Tax, 1976, together with the additional tax payable under the sub-section, exceeds four percent of the sale or purchase price thereof, the rate of additional tax in respect of such goods shall be reduced to such an extent that the tax and the additional tax together shall not exceed four percent of the sale or purchase price of such goods.

(1) (b) The provisions of the said Act shall apply in relation to the additional tax payable under Clause (a) as they apply in relation to the tax payable under the said Act.

(2) Notwithstanding anything contained in the said Act, no dealer referred to in sub-section (1) shall be entitled to collect the additional tax payable under the said sub-section.

(3) Any dealer who collects the additional tax payable under sub-section (1) in contravention of the provisions of sub-section (2) shall be punishable with fine which may extend to two thousand rupees and no Court below the rank of a Judicial Magistrate of the first class shall try any such offence.

3. Penalty for collection of additional tax by dealer.—If any dealer collects any amount by way of additional tax or purporting to be by way of additional tax, in contravention of the provisions of sub-section (2) of Section 2, the assessing authority concerned may, after, giving such dealer a reasonable opportunity of being heard, by order in writing impose upon him by way of penalty, a sum not exceeding one and a half times of such amount:

Provided that no proceedings under this section shall be commenced after a period of five years from the expiry of the year in which the amount has been collected.

Provided further that no prosecution for an offence under sub-section (3) of Section 2 shall be instituted in respect of the same facts on which penalty has been imposed under this Section.

4. Power to make Rules.—(1) The State Government may make Rules to carry out the purposes of this Act.

(2) All Rules made under this Act shall be published in the Tripura Government Gazette and unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.

(3) Every Rule made under this Act, shall as soon as possible after it is made, be placed on the table of the House of the Legislature and if, before the expiry of the session in which it is so placed or the next session, House agrees in making any modification in any such Rule or House agrees that the Rule should not be made, the Rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that Rule.

5. Certain provisions of the Tripura Sales Tax Act, 1976 applicable.—(1) Subject to the other provisions of this Act and the Rules made thereunder, the authorities for the time being empowered to assess, re-assess, collect and

¹ Published in Tripura Gazette (EO) dt. 9-8-1990

² Subs. for '0.25' by Amendment Act, 1994 w.e.f. 5.11.1994.

enforce payment of any tax under Tripura Sales tax Act, 1976 shall assess, re- assess, collect and enforce payment of tax including interest, or penalty payable by such dealer under this Act as if the tax or interest or penalty payable under the Tripura Sales Tax Act, 1976 and for this purpose they may exercise all or any of the powers they have under the Tripura Sales Tax Act, and the provisions of the Tripura Sales Tax Act relating to returns assessment, re-assessment, rectification, collection, forfeiture, registration of the transferee of any dealer liable to pay tax under this Act, imposition of the tax liability of a dealer on the transferee of or successor to such dealer, transfer of liability of any firm or Hindu undivided family to pay tax in the event of the dissolution of such firm or partition of such family, special mode or recovery of tax, appeals, revisions, references, refunds, fines, penalties charging or payment of interest, compounding of offences and treatment of documents furnished by a dealer as confidential, shall mutatis mutandis apply accordingly.

(2) All the provisions relation to offences and penalties (including provisions relating to penalties in lieu of prosecution or an offence or in addition to the penalties or punishment for an offence) of the Tripura Sales Tax Act shall mutatis mutandis, apply in relation to the assessment, re- assessment, collect, and the enforcement of payment of tax required to be collected under this Act or in relation to any process connected with such assessment re-assessment, collection, or enforcement, of payment as if the tax payable under this Act were the tax payable under the Tripura Sales Tax Act, 1976.
