


TRIPURA GAZETTE

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

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-1(43)-TAX/2021(Part)

Dated, Agartala, the 07 / 12 / 2021.

NOTIFICATION

WHEREAS, the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) has been brought into force w.e.f. 1st July, 2017;

AND WHEREAS, with introduction of the Tripura State Goods and Services Tax Act, 2017 in Tripura, all the taxable goods listed under the Tripura Value Added Tax Act, 2004, have been removed, other than the goods namely, petroleum crude, motor spirit (commonly known as petrol), high speed diesel, aviation turbine fuel, natural gas and alcoholic liquor for human consumption;

AND WHEREAS, it is required to prescribe a format for submission of audit report as mentioned in sub-section (1) of Section 53 of the Tripura Value Added Tax Act, 2004;

NOW, THEREFORE, in exercise of the powers conferred under **Section 87 of the Tripura Value Added Tax Act, 2004 (Tripura Act No. 1 of 2005)**, the State Government hereby makes the following rules to further amend the Tripura Value Added Tax Rules, 2005:

1. Short title and commencement:

- (1) This Rules may be called the '**Tripura Value Added Tax (Eighth Amendment) Rules, 2021**';
 - (2) They shall come into force from the date of its publication in Tripura gazette.
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2. Insertion of Rule 45A:

After Rule 45 of the Principal Rules, the following new Rule shall be inserted, namely,-

“45A. Every registered dealer whose gross turnover in a year exceeds forty lakh rupees shall get his accounts, in respect of that year audited by an accountant within six months from the end of that year and obtain a report of such audit in Form-XLIV.”

3. Insertion of new Form:

A new **“Form-XLIV”** appended to these rules, as **“Statement of Audited Accounts”** shall be inserted **(at Annexure-A)**.

By order of the Governor,



(Brijesh Pandey, IAS)
Secretary
Government of Tripura
Finance Department

ANNEXURE-A

FORM-XLIV
TRIPURA VALUE ADDED TAX ACT, 2004
Statement of Audited Accounts
[Under Rule 45A of the TVAT Rules]

AUDIT REPORT

* I/we have examined the—

(a) balance sheet as on

(b) the *profit and loss account/trading account/manufacturing account for the period beginning fromto ending on, and

(c) the cash flow statement (if available) for the period beginning fromto ending on, —attached herewith, of M/s (Name), (Address),(TIN).

2. Based on our audit *I/we report that the said registered dealer—

*has maintained the books of accounts, records and documents as required by the TVAT Act, 2004 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the TVAT Act, 2017 and the rules/notifications made/issued thereunder:

- 1.
- 2.
- 3.

3.(a) *I/we report the following observations/ comments / discrepancies / inconsistencies; if any:

.....
.....

3. (b) *I/we further report that, -

(A) *I/we have obtained all the information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the

audit/ information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us.

(B) In *my/our opinion, proper books of account *have/have not been kept by the registered dealer so far as appears from *my/ our examination of the books.

(C) I/we certify that the balance sheet, the *profit and loss/ trading account/manufacturing account and the cash flow Statement (if available) are *in agreement/not in agreement with the books of account maintained at the Principal place of business atand
*additional place of business within the State.

4. The audited accounts required to be furnished under section 53(1) of the TVAT Act, 2004 as mandated in the TVAT Rules, 2005 is attached.

5. In *my/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given are true and fair subject to following observations/qualifications, if any:

- (a)
- (b)
- (c)

Signature and Stamp / Seal of
the Chartered Accountant / Cost
Accountant

Place: _____

Name of the signatory: _____

ICAI Membership No. _____

Date: _____

Full address: _____

**Strike out which is not applicable.*

..... (Name of the dealer) (TIN)

PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED

Dr.			Cr.		
Particulars	Amount (in Rs.)	Amount (in Rs.)	Particulars	Amount (in Rs.)	Amount (in Rs.)
TOTAL			TOTAL		

Signature and stamp / Seal of
the dealer

Signature and Stamp / Seal of the
Chartered Accountant / Cost Accountant

..... (Name of the dealer) (TIN)

BALANCE SHEET

as on _____

Liabilities	Amount (in Rs.)	Amount (in Rs.)	Assests	Amount (in Rs.)	Amount (in Rs.)
TOTAL			TOTAL		

Signature and stamp / Seal of
the dealer

Place: _____

Name of the signatory: _____

Date: _____

As per our report of even date attached

Signature and Stamp / Seal of the
Chartered Accountant / Cost Accountant

Place: _____

Name of the signatory: _____

ICAI Membership No. _____

Date: _____

Full address: _____