

TRIPURA  **GAZETTE**

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PART--IV-- Bills introduced in the Tripura Legislative Assembly : Report of Selection Committees presented or to be presented to the Assembly; and Bills published before introduction in that Assembly.

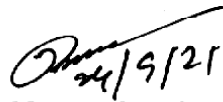
**TRIPURA LEGISLATIVE ASSEMBLY
SECRETARIAT
NEW CAPITAL COMPLEX
AGARTALA, TRIPURA, PIN-799010
[Fax : (0381) 241 4095/9654]**

No.F.7(12-16)-LA/2021.

Dated, Agartala the 24th September, 2021.

NOTIFICATION

“ As required under Rule 117 of the Rules of Procedure and Conduct of Business in the Tripura Legislative Assembly, “**The Tripura Road Development Cess (Second Amendment) Bill, 2021 (The Tripura Bill No. 11 of 2021)**” as introduced in the Assembly on the **24th September, 2021** to be published in the Tripura Gazette.”


(B.P. Karmakar)
Secretary
Tripura Legislative Assembly

Tripura Gazette, Extraordinary Issue, September 27, 2021 A. D.

The Tripura Bill No. 11 of 2021.

**THE TRIPURA ROAD DEVELOPMENT CESS
(SECOND AMENDMENT) BILL, 2021.**

A

BILL

to further amend the Tripura Road Development Cess Act, 2018 (Tripura Act No. 11 of 2018).

WHEREAS it is felt expedient to further amend the Tripura Road Development Cess Act, 2018 to bring clarity, improve efficiency of tax administration and the matters connected therewith and incidental thereto;

BE it enacted by The Tripura Legislative Assembly in the seventy second year of the Republic of India as follows;

1. Short title, extent and commencement:

- (1)** This may be called the 'Tripura Road Development Cess (Second Amendment) Act, 2021'.
- (2)** It shall come into force on such date as may be notified by the Government.

2. Amendment of Section 3:

In the sub-section (1) of Section 3 of the Tripura Road Development Cess Act, 2018 (Tripura Act No. 11 of 2018) the existing proviso, shall be substituted by the following proviso:

“Provided that, the Government by notification may declare commodity on which Cess shall be levied at the first point of sale;”

STATEMENT OF OBJECTS & REASONS

The Tripura Road Development Cess (Second Amendment) Bill, 2021, provides for the twin objectives of operating ease of doing business and further clarification regarding levy and collection of Cess.

2. It is felt expedient to further amend the Tripura Road Development Cess Act, 2018 to bring clarity, improve efficiency of tax administration and the matters connected therewith and incidental thereto.

3. Introduction of the Tripura Road Development Cess (Second Amendment) Bill, 2021, *inter alia*, provides for substitution of the existing proviso to sub-section (1) of Section 3 of the Tripura Road Development Cess Act, 2018. Government has been empowered to notify the commodity on which Cess shall be levied at the first point of sale

4. The Tripura Road Development Cess (Second Amendment) Bill, 2021 seeks to achieve these objectives.

(JISHNU DEV VARMA)
Deputy Chief Minister
Government of Tripura

TECHNICAL REPORT

The proposed Bill provides for increasing the limit of the levy of Cess on the turnover of sales of petrol, diesel and natural gas as per the Tripura Road Development Cess Act, 2018. The subject matter of the Bill is relatable to Entry 54 of List-II (State List) of the Seventh Schedule to the Constitution of India.

The Provisions of the Bill are not repugnant to any provision of the Constitution or any existing Central Law. It does not attract the proviso to Article 304(b) of the Constitution of India.

The Bill is money bill as defined in sub-clause (g) of Clause-(1) of Article 199 of the Constitution of India and as such recommendation of the Governor obtained under clause (1) of Article 207 of the Constitution of India will be required for introduction of the Bill in the Tripura Legislative Assembly.

FINANCIAL MEMORANDUM

As the existing infrastructure would be utilized for implementation of the Tripura Road Development Cess (Second Amendment) Bill, 2021, it would not involve any additional expenditure, from the State Consolidated Fund.