

The Tripura Sales Tax Rules, 1976

As Amended upto 12th Amendment dt. 08. 02. 2001

LIST OF EXEMPTED GOODS

Sl. No.	Name of the goods exempted	Serial No. in which these appear.	Notification No. & Date	Period from which exemption is effective.	Condition, if any
1.	2.	3.	4.	5.	6.
1.	Hand made Bakery products.	52	F.19 (3)-REV/TAX/76/6284 dated 11-9-1978.	from 1-10-1978.	
2.	Betel-nut.	53	F.1 (14)-TAX/TST/76(P)/6660 dated 21-9-1978	from 1-10-1978.	
3.	Plough, Plough points, spade, Sickles, Khurpi, Axe, Kaste and Dao which are generally used for agricultural purpose.	76(II).	F.1 (143)-REV/TAX/77/8091-93 Dated 29-12-1978.	from 29-12-1978.	
4.	Sale of general goods and wine to Army Troops.	-	F.1(15)-TAX/76(P)/4071-75 dated 30-4-1979	from 1-4-1979.	
5.	Cottage Matches.	35	F.1 (15)-TAX/78(P-III)/1941-47 Dated 18-3-1981.	from 1-4-1981.	
6.	Hand made footwear manufactured in Tripura	34	F.1 (15)-TAX/TST/76/1757-67 dated 8-10-1982	from 10-10-1982.	
7.	Till Oil and Ground Nut oil manufactured in Tripura.	32	F.4(4)-TAX/82/2226-45 dated 12-4-1983.	from 1-4-1983.	
8.	Artificial Limbs and Rehabilitation Aids for the Handicapped person	-	F.4(4)-TAX/TST/82 dated 12-6-1984	from 12-6-1984.	
9.	Readymade garments made by Khadi & Village Industries.	51.	F.4 (4)-TAX/TST/82 D-1 dated 1-10-1985.	from 1-10-1985.	

1.	2.	3.	4.	5.	6.
10.	Soaps and detergents, candle, rubber products, medicines and drugs, Plastic products and steel furniture and steel almirahs manufactured by SSI Units set up in Tripura after 1/4/1984	-	F.4(4)-TAX/TST/82/D-2/ 1416-25 dt. 20/2/1985	For a period of 3 years from the date of first sale of products. Exemptions available only after 1/4/85	The exemption is valid for a period of three years for those SSI Units newly set-up after 1st April, 1984. The period of 3 (three) years should be counted from the date of their first sale of such manufactured goods. In case of Units which are set up between 1st April, 1984 and 31st March, 1985 and which have marketed their products between these two dates, the period of 3 (three) years shall be counted from the date of 1st sale of such manufactured goods. No exemption of sales tax will be admissible till 31/3/1985 on the sales of their products.
11.	Nutan Kerosene wick stoves	61	F.4(4)-TAX/TST/82/D-1 dt. 17/1/86	17/1/86	The steel furniture and steel almirahs manufactured by the newly set up small scale industries under the Self Employment Schemes of the Central or State Government will alone be eligible for the benefit of exemption. The newly set up Small scale Industries will have the same meaning as given in Rule 5 (2) of the TST Rules, 1976 and the Conditions mentioned in the said Rules are to be fulfilled.

1.	2.	3.	4.	5.	6.
12.	Wood Stove (Energy saving device) Bio gas Device.	61	F.1-4(1)-TAX/86 dt. 12/9/86.	12/9/86	
13.	Pesticides including Insecticides, fungicides, Herbicides, rodenticide etc.		F.1-4(1)-TAX/86(P-11) dt. 30/6/87	1/7/87	
14.	Oral contraceptive pills under the brand name "Mala-N and Mala-D".		35(VI) F.1-4(1)-TAX/86 dt. 27/11/87	27/11/87	
15.	India made and imported foreign liquor including whiskey, brandy gin, Ram, Wine, Champagne, Beer, cider, Parry, ale and other fermented potable liquors (except Rum when sold defence personnel in Defence service canteen).		F.1-4(1)-TAX/86 dt. 25/10/88	1/11/88	
16.	Non potable liquor, that is :- a) rectified spirit. b) denatured spirit. c) Methyl alcohol. d) Absolute alcohol. e) Any other alcohol which the state Govt. by notification in the official gazette declares to be non potable for the purpose of this entry.		-do-	1/11/88	
17.	Country Spirits		F.1-4(1)-TAX/86 dt. 25/10/88	1/11/88	
18.	Cement produced by cement corporation of India Ltd. at	29	F.1-4(1)-TAX/86 dt. 9/8/90		For five years, w.e.f. the date of sale of cement produced by the unit.

**GOVERNMENT OF TRIPURA
REVENUE DEPARTMENT**

No. F. 100(3)-REV/76.

Dated, Agartala, the 10th June, 1976.

NOTIFICATION

In exercise of the powers conferred by section 44 of the Tripura Sales Tax Act, 1976 the State Government hereby makes the following rules, namely :-

1. Short title and commencement : (1) These Rules may be called the Tripura Sales Tax Rules, 1976.¹

(2) They shall come into force at once.

2. Definitions : In these rules, unless there is anything repugnant in the subject or context

(i) "Act" means the Tripura Sales Tax Act, 1976;

(ii) "Agent" means a person authorised, in writing, by a dealer to appear or act on his behalf before the Inspector, Superintendent, Assistant Commissioner, [Deputy Commissioner, Additional Commissioner,² Commissioner or the Tripura Sales Tax Tribunal as the case may, being :

(a) a relative of the dealer, or

(b) a person regularly appointed by the dealer, or

(c) any person entitled to plead in any Court of Law under the Advocate Act,

(d) a person who has been enrolled as a member of the Institute of Chartered Accountants of India, or has passed any accountancy examination recognised in this behalf by the State Government.

(iii) "Assistant Commissioner" means an Assistant Commissioner of Taxes referred to under rule 4 or any person appointed as such by the State Government under section 4;

(iv) "Form" means a form prescribed in the Schedule appended to the rules or a translation thereof in the Bengali language published under the authority of the Governor;

(v) "Government Treasury" means, in respect of a dealer, the treasury or sub-treasury of the area where the dealer has a place of business or, if he has more than one such place, his chief branch or head office in Tripura is situated;

(vi) "Inspector" means the Inspector of Taxes referred to in rule 4 or any person appointed as such by the State Government under section 4;

(vii) "Officer" means an officer mentioned in rule 4;

1. Amended Eleven times

2. Inserted vide The Tripura Sales Tax (Ninth Amendment) Rules, 1989.

- (viii) "Place of business" means any place where a dealer sells any goods or keeps accounts of sales [and includes warehouse and factory]¹;
- (ix) "Return period" means the period for which the returns are to be furnished by a dealer;
- (x) "rule" means a rule of these rules;
- (xi) "section" means a section of the Act;
- (xii) "Superintendent" means (in respect of dealer a Superintendent of Taxes referred to in rule 4 or) any person appointed as such by the State Government under section 4 and within whose jurisdiction the dealer's place of business is situated or if the dealer has more than one such place, the Superintendent within whose jurisdiction the general branch or Head Office in Tripura of such business is situated, or if the dealer has no place of business within the State of Tripura, the Superintendent who has been so notified by the Commissioner under rule 4;

(Explanation :- The term Superintendent, wherever it occurs in these rules, includes and shall be deemed to have always included a Senior Superintendent of Taxes)².

- (xiii) "Ware house" means any enclosure, building or vessel in which the dealer keeps his stock of taxable goods for sale;
- (xiv)³ "Deputy Commissioner" means a Deputy Commissioner of Taxes referred to in rule 4 and any person appointed as such by the State Government under Section 4.
- (xv)⁴ "Additional Commissioner" means an Additional Commissioner of Taxes referred to in rule 4 and any person appointed as such by the State Government under Section 4.

3.⁵ In determining the turnover for transfer of goods involved in the execution of works contract, the amounts specified below shall be excluded -

- (a) the amounts representing the purchase price of such goods involved in the execution of such works contract, on the sale or purchase whereof, the tax under the Act is shown to the satisfaction of the Superintendent of Taxes to have been paid;
- (b) the amounts representing the purchase price of such goods involved in the execution of such works contract, as are exempt from tax under sub-section (2) or (3) of section 3 of the Act;
- (c) the amounts representing the value of such goods, involved in the execution of such works contract as were supplied to the contractor by the contractee himself, provided the property in such goods remains under the terms of the contract throughout with the contractee and the contractor is bound to return the unused goods to the contractee;
- (d) Contractual transfer price of goods of a dealer, whose contractual transfer price does not exceed rupees fifty thousand in any year upto the period of 12th June, 1987.

Explanation :- For the purpose of this rule, "Contractual transfer price of goods" means the amounts which have been received or receivable by a dealer for transfer of property in goods.

1. Inserted vide The Tripura Sales Tax (Second Amendment) Rules, 1982.
2. Inserted vide The Tripura Sales Tax (Sixth Amendment) Rules, 1984.
3. Inserted vide The Tripura Sales Tax (Ninth Amendment) Rules, 1989.
4. Inserted vide The Tripura Sales Tax (Ninth Amendment) Rules, 1989.
5. Inserted *ibid*.

3A. (1) Every person responsible for making payment to any person (here-in-after in this rule referred to as the contractor) for discharge of any liability on account of valuable consideration payable for the transfer of property in goods (whether in goods or in any other form) in pursuance of the works contract shall at the time of making such payment to the contractor either in cash or in any manner, deduct an amount equal to the tax payable under section 3A of the Act on account of such works contract :

Provided that no such deduction shall be made from the bill(s) or invoice(s) of the contractor for execution of works contract on account of the contracts for which work order was issued prior to first January, 1989 :

Provided also that any person responsible to make deduction of any amount equal to the amount of tax as mentioned in this rule may refer the matter to the Superintendent of Taxes, having jurisdiction over the area, for provisional computation of the net turnover and the amount of tax payable thereof by such contractor for the valuable consideration of the goods involved in the works contract.

(2) Every person responsible for making payment to any person for discharge of any liability on account of valuable consideration payable for any transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash or in any manner, shall at the time of making such payment, deduct an amount equal to four per centum of such towards part or, as the case may be, full satisfaction of the tax payable under the Act, on account of such transfer of right :

Provided no such deduction shall be made from the bill(s) or invoice(s) of the transferer-

- (a) On account of such transfer where the transfer of right to use goods was agreed to before first day of January, 1989;
- (b) The amounts received as penalty for defaults in payment or as damages for any loss or damage caused to the goods by the person to whom such transfer was made; and
- (c) The amount representing the valuable consideration received for such transfer in respect of goods exempt from tax under sub-section (2) and (3) of section 3 of the Act.

(3) The amount deducted under sub-rules (1) and (2) shall be deposited into the Government Treasury by challan in form XI by the person making such deduction within 7th day of the month following that in which the deduction is made.

(4) The person making such deduction under sub-rules (1) and (2) shall at the time of payment or discharge, furnish to the person from whose bill(s) and invoice(s) such deduction is made a certificate specifying the amount deducted and the rate(s) at which it has been deducted.

(5) A copy of the Challan showing the deposit of the amount referred to in sub-rule (3) shall be made over by the person making the deduction to the person from whom the deduction is made within 7 (seven) days of such deposit.

(6) The person making such deduction shall furnish to the Superintendent of Taxes, having jurisdiction over the area, a report of such deduction within 15 (fifteen) days from the date of deposit of such amount in form VI A.

(7) The person from whose bill(s) or invoice(s) the deduction was made shall furnish the

1. Inserted vide the Tripura Sales Tax (Ninth Amendment) Rules, 1989.

returns alongwith the challan to the Superintendent of Taxes having jurisdiction over the area, in accordance with the provisions of the rules.

(8) All such deductions and deposits into the Government Treasury shall be deemed to be provisional payment of tax which shall be adjusted at the time of assessment under section 9 of the Act.

(9) Any deduction made in accordance with the provision of this rule and credited into the Government Treasury shall be treated as a payment of tax on behalf of the person from whose bill(s) or invoice(s) the deduction has been made and credit shall be given to him for the amount so deducted as per deposit challan submitted to the Superintendent of Taxes alongwith the returns in the assessment made for the assessment year.

(10) If any person as is referred to in sub-rule (1) and (2) of this rule fails to make deduction or after deducting, fails to deposit the amount so deducted as required by sub-rule (3), the Superintendent of Taxes may after giving to such person opportunity of being heard, by order in writing, direct that such person shall pay, by way of penalty a sum not exceeding one and a half times the amount not so deducted and/or deposited into the Government Treasury.

(11) Without prejudice to the provisions of sub-rule (10), if any such person fails to make the deduction or, after deducting fails to deposit the amount so deducted, he shall be liable to pay simple interest at the rates contained in section 25 of the Act, on the amount not so deducted, and/or deposited from the date on which such amount was deductible to the date on which the amount is actually deposited.

(12) Where the amount has not been deposited after deduction, such amount together with interest and penalty, if any, shall be recoverable from the person in default as an arrear of land revenue as per provision of sub-section(3) of section 26 of the Act.

4. Taxing Authorities :(1)¹ There shall be the following authorities to assist the Commissioner-

- (i) Additional Commissioner of Taxes,
- (ii) Deputy Commissioner of Taxes,
- (iii) Assistant Commissioner of Taxes,
- (iv) Superintendent of Taxes,
- (v) Inspector of Taxes,
- (vi) Any other persons appointed as such by the State Government.

(2) Subject to the provisions of the Act and the rules made thereunder, the Commissioner, may, by notification in the official Gazette, delegate the powers to be exercised by above classes of officers and shall specify the area or the person in respect of which powers are to be exercised by each of the above classes of officers.

5. In calculating his taxable turnover a dealer liable to pay tax under section 3 may deduct from his gross turnover, his taxable turnover on the following, namely :-

1. Inserted vide The Tripura Sales Tax (Ninth Amendment) Rules, 1989.

- (i) sales to a person other than the registered dealer under the Act or goods specified in the certificate referred to in sub-clause (ii) of this clause :

Provided that the goods sold shall be of the class or classes which are required for use directly in the manufacture of goods in Tripura for sale and a dealer who wishes to claim under this clause exemption of tax on such sale, on demand, produce in respect of such sale the relevant particulars and evidence including the copy of the relevant cash memo or bill, according as the sale as cash sale or the sale credit, and a declaration in Form signed by such person or by his authorised representative on this behalf that the goods in question are specified in the certificate granted to him under sub-clause (ii) of the clause and are required by him for use directly in the manufacture in Tripura of goods for sale;

- (ii) For the purpose of this clause the Commissioner may upon application grant to a person other than a registered dealer under the Act who has proved to his satisfaction that he has established a bonafide business for manufactured goods in Tripura for sale, a certificate specifying therein the goods intended to be manufactured and the class or classes of goods required for use directly in the manufacture of such goods, and such certificate shall be subject to such terms and conditions as may be specified therein and shall be valid for a period of not more than 6 months from the date of issue but may at the discretion of the Commissioner be renewed from time to time for such period as the Commissioner may think fit, and shall ordinarily be not renewed for a period beyond 24 months;
- (iii) The Commissioner may for good and sufficient reasons amend or cancel any certificate issued under sub-clause (ii) above before the expiry of the period of its validity.
- (iv)¹ sale of taxable goods, specified by the State Government under sub-section (2) of section 3 of the Act by a newly set up small scale industry of goods manufactured by it during the period of 3 years since the date of its first sales of such manufactured goods.

6. Tribunal : (1) A member of the Tribunal shall be :-

- (a) A person who has for at 10 years held a Civil Judicial post or a serving member of the Tripura Judicial Service (not below Grade I) who has served as an Addl. District Judge or a District Judge for at least one year.
- (b) An officer of the revenue department not below the rank of Secretary to the Govt. of Tripura.
- (c) A person who has for at least 7 years been practising as a Chartered Accountant under the Chartered Accountant Act, 1949 or as a registered Accountant under any Law formerly in force or partly as a registered Accountant and partly as a Chartered Accountant or who is or has been a member of the Indian Audit & Accounts service or Audit and Accounts Service of any State.
- (d)² A person who is or has been a member of the Indian Administrative Service and has held a post, not below the rank of Secretary³ under the Government of Tripura or any other State Government.

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1. Inserted vide The Tripura Sales Tax (Seventh Amendment) Rules, 1987.
2. Inserted vide The Tripura Sales Tax (Eight Amendment) Rules, 1988.
3. Substituted vide The Tripura Sales Tax (Tenth Amendment) Rules, 1992.

(2) The members of the Tribunal shall ordinarily hold Office for a period of three years from the date of their appointment, and the terms and conditions of their service shall be such as may be determined by the State Government from time to time :

Provided that the State Government may from time to time renew the period of appointment of any of the members for such period as it may think fit.

7. **Registration :** An application for registration under section 5 shall be in Form-III and it shall be addressed to the Superintendent.

8. (1) An application for registration shall be signed and verified in the case of -

- (i) individual, by the proprietor of the business;
- (ii) an association of persons, an adult member of the association,
- (iii) a firm, by the managing partner or an adult member of the firm,
- (iv) a Hindu undivided or joint family, by the Manager or Karta or any adult member of the family.
- (v) a Company, by the Managing Director or the Secretary or Manager or the Principal or Chief Executive Officer of the Company in India,
- (vi) Any Government Department, by the head of the Office.

(2) The person making an application for registration shall specify the capacity in which the application is made, signed and verified.

9. In the application form referred to in Rule 7, a dealer shall state inter-alia -

- (i) the nature of his business in broad but sufficiently clear terms and mention whether he manufactures, processes or imports taxable goods or if he carries out more than one of these functions, he shall state precisely the combination of the functions carried out;
- (ii) whether he imports any taxable goods from outside the state but within the territory of India or from outside the territory of India, or from both sources;
- (iii) whether he secures by purchases any supplies of taxable goods from places within Tripura;
- (iv) the language in which he keeps his accounts;
- (v) where the applicant is not a company incorporated under the Companies Act, 1956, or under any other law, the name and addresses of the proprietor of the business or the names and addresses of the partners of the firm or the names and addresses of the persons having any interest in the business (as in the case of a Hindu Undivided Family business), together with age, father's name and permanent home address of each such proprietor, partner or other persons;
- (vi) particulars of every business, if any, in Tripura or elsewhere in India outside Tripura in which the proprietor, the partners or other persons, as the case may be, as mentioned in clause (v), has or have any interest;
- (vii) particulars of any registration certificates issued by the Registrar of Companies,

Shillong or by any other registering authority in India in respect of such business;
(viii) the year followed by the dealer in maintaining his accounts.

10. **Certificate of Registration :** (1) The registration certificate shall be issued in Form-IV and shall specify the following, amongst other particulars, namely :-

- (a) the location of the business and or any branch of the business; and
- (b) the nature of the business.

(2) Each certificate shall bear a number and distinctive registration mark. The distinctive registration mark to be entered on a certificate shall be such as may be assigned by the Commissioner for each local area.

11. (1) A certificate shall be issued for each place of business and it shall be kept at the place of business to which it relates.

- (2) Any registered dealer may obtain on payment of the fee referred to in rule 51, a duplicate copy of any certificate which has been issued to him and which may have been lost, destroyed or defaced.

12. When a registered dealer applies for cancellation or amendment of his certificate of registration, he shall submit the certificate along with his application to the Superintendent.

13. When a registered dealer furnishes any information as required by section 42, he shall send, along with his report, the certificate of registration to the Superintendent for amendment, cancellation or replacement as the case may be.

14. Register of certificates of registration issued shall be maintained by the Superintendent in form V.

15. **Returns. :** Every registered dealer shall furnish returns of turnover of taxable goods under section 8 to the Superintendent in Form VI.

15A¹. The notice referred to in sub-section (2) of Section 8 of the Act shall be in form XX.

16. (The returns during the first year of operation of the Act, shall be furnished for such period and within such time as may be notified by the Commissioner in the Official Gazette and thereafter quarterly so as to reach the Superintendent within thirty days from the expiry of each Quarter)²:

(Provided that the Commissioner, [Additional Deputy Commissioner,]³ Assistant Commissioner or the Superintendent of Taxes may, by order in writing, direct any dealer to submit returns for period less than a quarter or a month within such date as may be specified in the order and may like-wise at any time modify or annul such order and the reasons for directing any dealer to submit such returns should be recorded by such officer in a book to be maintained in his office which shall be kept open for inspection by the Inspecting Officers).⁴

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- 1. Inserted vide The Tripura Sales Tax (Fourth Amendment) Rules, 1982.
 - 2. Substituted vide The Tripura Sales Tax (Second Amendment) Rules, 1982.
 - 3. Inserted vide The Tripura Sales Tax (Ninth Amendment) Rules, 1989.
 - 4. Inserted vide The Tripura Sales Tax (Second Amendment) Rules, 1982.

17. All returns required to be furnished shall be signed and verified as in the case of an application for registration under rules 7 & 8 (2).

18. Assessment orders passed under the provisions of the Act shall be made in Form VII and VIII.

19. **Appeal.** : An appeal under Section 20 shall lie to the Assistant Commissioner of Taxes (or any other Officer specially empowered in this behalf by the State Government)¹ and an appeal against an order passed by the Assistant Commissioner (or any other Officer specially empowered in this behalf by the State Government)² under section 20 or an order passed by the Commissioner under Sub-section (1) of Section 21 shall lie to the Tribunal.

20. A memorandum of appeal (in duplicate)³ may be presented to the Assistant Commissioner (or any other Officer specially empowered in this behalf by the State Government)⁴ or to the Tribunal by the appellant or by an agent duly authorised by him or may be sent to the said authority by post.

21. (1) The memorandum of appeal

(i) Shall contain the following particulars :-

- (a) the date of the order appealed against;
- (b) the name and designation of the officer who passed the order;
- (c) the ground of appeal briefly but clearly set out;
- (d) the amount of tax demanded to be due from the appellant;
- (e) the date of the service of the order appealed against;

(ii) (Shall be accompanied by a copy attested to be a true copy by a Gazetted Officer or a photostat copy of the order appealed against.)⁵

(iii) Shall be endorsed by appellant or by an agent authorised in writing in this behalf by the appellant, as follows :-

- (a) (that the tax as assessed and/or penalty levied has been paid or such portion of the tax, assessed and/or penalty levied as may be required in exercise of his power under provision of section 20 (1) of the Act by the Appellate Authority will be paid before the appeal is entertained)⁶.
- (b) that to the best of his knowledge and belief the facts set out in the memorandum are true.

(iv) Shall be signed, verified and endorsed by the appellant or by an agent authorised in writing in this behalf by the appellant and shall be accompanied by the fee prescribed in rule 51.

(v) shall as far as possible be in Form IX.

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- 1. Inserted vide The Tripura Sales Tax (Ninth Amendment) Rules, 1989.
 - 2. Inserted *ibid*.
 - 3. Inserted vide The Tripura Sales Tax (Sixth Amendment) Rules, 1984.
 - 4. Inserted vide The Tripura Sales Tax (Ninth Amendment) Rules, 1989.
 - 5. Substituted vide The Tripura Sales Tax (Third Amendment) Rules, 1982.
 - 6. Inserted vide The Tripura Sales Tax (Ninth Amendment) Rules, 1989.

(2) If the appellant fails to comply with the requirements either of clauses (iii) or (iv) of sub-rule(1), the appeal shall be summarily rejected and it may be so rejected if he fails to comply to the requirements or clauses (i), (ii) or (v) of that sub-rule after giving the appellant such opportunity as the appellate authority thinks fit to amend the memorandum of appeal so as to bring it into conformity with such requirements.

(3) If the appellate authority does not reject the appeal summarily he shall fix the date for hearing the appellant or his agent.

22. Revision. : (1) A petition for revision under section 21 (2) of the Act shall contain the following particulars :-

- (a) a statement of the facts of the case,
- (b) a reference to the particular order in respect of which the revision is applied for,
- (c) the grounds on which the petition is filed, and
- (d) the date of the service of the order objected to.

(2) [A petition for revision shall be presented, signed, verified and endorsed as in the case of an appeal. It shall be accompanied by a copy attested to be a true copy by a Gazetted Officer or a photostar copy of the order appealed against and the fee prescribed in Rule 51]¹.

23. A petition for revision may be summarily rejected where any of the requirements of rule 21 is not complied with on presentation of the petition.

24. (1) when a petition for revision is not disposed of under Rule 22, a date and place shall be fixed for hearing.

(2) The revisional authority may from time to time adjourn the hearing and make, or cause to be made such further enquiry as may be deemed necessary.

25. Notice of demand. : The notice of demand shall be in Form X.

26. Mode of payment and calculation of interest. : Dues referred to in the Act shall be paid direct into the Government Treasury by challans. No payment of such dues shall be accepted at the Office of Commissioner, (Additional Commissioner, Deputy Commissioner)², Assistant Commissioner or Superintendent.

26A³. The notice referred to in sub-section (1) of section 26A of the Act, shall be in Form - XIX.

27⁴. (1) If a dealer does not submit the return and pay the amount of tax due from him within the date specified in rule 16 and the proviso thereto, he shall be liable to pay simple interest at the rate specified in sub-section (1) of section 25.

(2) If a dealer does not pay the amount of tax assessed to be due from him within the period specified in the notice of demand, he shall be liable to pay simple interest at the rate specified in sub-section (1) of the Section 25.

(3) If the last due date of payment happens to be a Holiday in the Bank and the entire amount of due tax is deposited on the immediately next working day in the bank, no interest shall be charged.

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1. Substituted vide The Tripura Sales tax (Third Amendment) Rules, 1982.
 2. Inserted vide The Tripura Sales Tax (Ninth Amendment) Rules, 1989.
 3. Inserted vide The Tripura Sales Tax (Second Amendment) Rules, 1982.
 4. Substituted vide The Tripura Sales Tax (Sixth Amendment) Rules, 1984.

(4) Where a dealer has paid a part of the tax due on any date after the expiry of the specified date, he shall be liable to pay interest on the specified rate on the whole of the amount of tax due according to his returns or assessed upto the date of part payment, and thereafter on the balance tax payable.

Explanation - For the purpose of calculation of interest, part of a month shall be treated and shall be deemed to have always been treated to be month.

28 (Deleted).¹

29. Challans for making payment shall be in Form XI and shall be obtainable at any Government Treasury or at the Office of the Superintendent.

30. Challans shall be filed in quadruplicate. Two copies duly signed as proof of payment shall be returned to the dealer and the other two retained by the Treasury or Sub-Treasury.

31. (1) One of the copies retained by the Treasury or Sub-Treasury shall be transmitted to the Superintendent on the following day of the payment.

(2) Every Treasury and Sub-Treasury Officer shall send an advice list to the Superintendent of the area on the 5th of every month showing the amounts received in the previous month. The advice list shall contain the challan number and date, the name of the dealer and the amount paid.

32. (1) Every Superintendent shall record the receipt of challans in the daily Collection Register indicating the number, date and amount of each challan. The daily Collection Register shall be maintained in Form XII.

(2) Every Superintendent shall maintain an Assessment, Demands and Collection Register in Form XII.

33. **Refunds :** (1) An application for refund shall be made to the Superintendent and shall include, amongst other, the following particulars :-

- (a) the name and address of the dealer,
 - (b) the period of assessment for which refund is claimed,
 - (c) the amount of dues already paid together with challan number and the date of payment, and
 - (d) the amount of refund claimed and the grounds thereof.
- (2) An application for refund shall be signed and verified.

34. (1) No claim to any refund shall be allowed unless it is made within one year from the date of the original order of assessment or within one year of the final order passed on appeal or revision as the case may be, in respect of such assessment.

(2) When the Superintendent is satisfied that the refund claimed is due, wholly or in part, he shall, subject to the provision of sub-rule (2) of Rule 35 record and order sanctioning the refund.

1. Deleted vide The Tripura Sales Tax (Sixth Amendment) Rules, 1984.

35. (1) When an order for refund has been passed, a refund voucher in Form XIV shall be issued in favour of the claimant, unless if he desires payment by adjustment. An advice list shall, at the same time, be forwarded to the Treasury or Sub-Treasury Officer concerned.

(2) When the claimant desires to adjust the amount of refund due to him against any amount payable by him, the Superintendent shall set off the amount to be refunded or any part of that amount against the tax, if any, remaining payable by the claimant.

36. (1) A register of refund shall be maintained in Form-XV wherein particulars of all application for refund and the orders passed thereon shall be entered.

(2) When the amount to be refunded exceeds five hundred rupees, the application together with records shall be submitted to the [Additional Commissioner, deputy Commissioner]¹ or Assistant Commissioner [as the case may be]².

37. (1) Where a dealer sells taxable goods in the manufacture, making, processing or production of which by him on small scale within the State he has used raw-materials in respect of the sales of which to him or any earlier sale thereon or as the case may be, in respect of the purpose of which, by him or any earlier purchase thereon a tax is payable under the Act, the Superintendent may, subject to sub-rule (3), on application pay to such dealer by way of draw back, set off refund an amount equal to the tax paid under any of the aforesaid Acts in respect of raw- materials so used on production of a certificate in Form XVI from the Director of Industries, Government of Tripura or any other officer authorised by him in this behalf to the effect that the raw materials have been used and the tax been actually paid as aforesaid :

Provided that the concession under this sub-rule shall be admissible only to an industrial unit registered as small scale industrial unit by the Director of Industries, Government of Tripura.

Explanation :- For the purpose of this Rule a dealer shall be deemed to be manufacturing, making, processing or producing taxable goods on a small scale if the fixed capital investment in the industrial unit in which such manufacturing, making, processing or production is conducted does not exceed Rs. 10 (ten) lakhs.

(2) An application under sub-rule (1) shall be made in Form XVI within three months from the date of the taxable goods in the manufacture, making, processing or production of which the raw materials were used as specified in sub rule (1). Such application shall be accompanied by the certificate mentioned in the said sub-rule.

(3) For the purpose of this rule the State Government may, by notification in the Official Gazette, specified the class or classes of goods which shall be treated as raw materials.

(4) The amount payable under sub-rule (1) shall be paid as if it were a refund and the provisions of Rule 33 to 36 shall, to that extent, apply.

38. **Prosecution :** A register in Form XVII shall be maintained showing the prosecutions instituted and offences compounded under the Act.

39. When an order is recorded under Section 32 accepting any sum, by way of composition of the offence from any dealer, the order shall specify the :-

- (a) time within which the money is to be paid into a Government Treasury;
- (b) date by which the proof of such payment is to be produced; and

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- 1. Inserted vide The Tripura Sales Tax (Ninth Amendment) Rules, 1989.
 - 2. Inserted *ibid*.

(c) authority before whom such proof is to be produced.

40. The sum referred to in Rule 39 shall be paid by the dealer to a Government Treasury in the manner indicated in Rule 26 to 30 and a receipted copy of the challan shall be produced by him in proof of payment.

41.¹ Every dealer shall, -

(1) keep and maintain a true and correct account in Bengali or English, or in such other language as the State Government may specify, showing, -

- (i) the quantity and value of goods produced, manufactured, or brought and sold by him, category wise, as given in the schedule, in case of manufacture, such other related particulars relating to engagement of labour, procurement of raw materials as may be directed by the Commissioner;
- (ii) the name and address of the persons from whom goods were purchased, supported by a bill or delivery note issued by the seller duly signed and dated;

(2) maintain the books, ledgers and cash book, bill book, accounts books to be numbered serially for each year.

(3) issue bill or cash memo in respect of every sale involving an amount of Rs. 5/- or more and

- (i) every such bill or cash memo shall be duly signed and dated by the dealer or by his manager or agent, the counterfoil of such bill or cash memo also signed and dated, as aforesaid shall be kept by the dealer;
- (ii) the bill or the cash memo shall be serially numbered for each year and in each of the bills or cash memo issued, the dealer shall specify the full name and style of his business, the number of his registration certificate, the particulars of goods sold and the price thereof and in the sale to dealer the full name, address and the number of registration certificate of the purchaser :

Provided that notwithstanding anything contained in the foregoing provisions, if the buyer so demands cash memo or bill shall be issued for the sale of any amount in the same manner, as aforesaid.

41A.² Requirement of keeping Cash Memo or Bill during transport :-

- (1) Every buyer or any person on his behalf carrying any taxable goods in excess of the quantity specified in Rule 45 from one place to another within the state after purchasing the same from any dealer keep with him the cash memo or the Bill or such purchase.
- (2) Failure to keep the cash memo or the Bill as proof of purchase from a dealer within the State shall give rise to the presumption that such goods have been brought or carried for evasion of tax in contravention of the provisions of the Act and Rules".²

42. In requiring the production by any dealer of his accounts or documents, etc. strict regard shall be paid to the necessity of not disturbing the business of the dealer or the work of the staff any more than is necessary for the purpose of ascertaining the required information.

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- 1. Inserted vide The Tripura Sales Tax (Seventh Amendment) Rules, 1987.
 - 2. Inserted vide The Tripura Sales Tax (Eleventh Amendment) Rules, 1994.

43. **Information to be furnished :** The information required to be furnished under Section 42 shall be furnished to the Superintendent and within fourteen days of the occurrence of the event in respect of which the information is to be furnished.

44. Notices or requisitions under the Act or the Rules may be served by any of the following methods :-

- (a) by delivery to the addressee or his agent, by hand of a copy of the notice,
- (b) by registered post.

Provided that if upon an attempt having been made to serve any such notice or requisition by any of the above mentioned methods, the Superintendent concerned is satisfied that the dealer is evading the service of notice or requisition or that for any other reasons, the notice or requisition can not be served by any of the above mentioned methods, the said authority shall cause such notice or requisition to be served by affixing a copy thereof on some conspicuous place in his office and also upon some conspicuous part of the last notified place or premises of the dealer and such service shall be as effectual as if it has been made on the dealer personally.

45. No person, other than a registered dealer, shall take delivery of transport from any railway station, Post Office, Air-post, [business place of any transporter, carrier or transporting agent]¹ or in other place whether of similar nature or otherwise in Tripura any consignment of taxable goods despatched from outside Tripura :

Provided that this restriction shall not apply to any consignment which does not exceed-

- (a) in case of goods sold by quintal and kilogram - 5 kilograms in weight.
- (b) in case of goods sold by litre - 5 litres in volume.
- (c) in case of goods sold by metre - 5 metres in length.
- (d) in case of goods sold by piece - 1 in number.
- (e) in case of goods sold by gross - 1 gross in number.
- (f) in case of goods sold by dozen - 1 dozen in number.
- (g) in case of goods sold by pair - 1 pair.
- (h) in case of precious stones, namely, diamonds, emeralds, rubies, real pearls and sapphires synthetic or artificial precious stones, pearls artificial or cultured - 1 gram in weight.

46. A registered dealer shall, before taking delivery of or transporting from any place specified in Rule 45, any consignment of taxable goods exceeding the quantities specified in the said rule and despatched from any place outside Tripura, produce for countersignature before the Superintendent or Inspector the railway receipt, bill lading or other document required for the purpose of obtaining delivery of such consignment from the carrier. He shall simultaneously make over to the Superintendent a written declaration in (Form XVIII)² in [triplicate]³ and duly signed.

[46-A.⁴ (1) Every declaration to be given under sub-section(2) of section 38 shall contain a correct

1. Inserted vide The Tripura Sales Tax (Sixth Amendment) Rules, 1984.
2. Substituted vide The Tripura Sales Tax (First Amendment) Rules, 1977.
3. Substituted vide The Tripura Sales Tax (Ninth Amendment) Rules, 1989.
4. Inserted vide The Tripura Sales Tax (Seventh Amendment) Rules, 1987.

and complete accounts of the goods carried by the transporter and shall be in Form XXIV, in duplicate, and duly signed by him :

Provided that if the space provided in Form XXIV is not sufficient for making the entries, separate annexure may be attached to the form for the purpose which should be duly signed by him.

(2) The Officer-in-charge, of the checkpost or the barrier on being satisfied about the correctness of the statements made and particulars contained in the declaration in Form XXIV, shall seal it with his official seal and give a permit. One copy of the permit shall there upon be returned to the transporter and the other shall be retained by the Officer-in-charge :

Provided that a transporter who has obtained a permit at the first check post or barrier under sub-rule (2) shall not be required to make any further declaration at other checkposts or barrier in respect of only so much of the consignments to which the permit relates].

(3) The transporter shall obtain Form XXIV from the Superintendent of Taxes concerned on payment of such price as may be specified by the Commissioner. The Form shall be serially numbered and account shall be maintained in register. No other Form XXIV except those supplied from the office of Superintendent of Taxes shall be entertained with effect from such date as the Commissioner may notify by publication in the local newspapers and Official Gazette.¹

47. The Superintendent or inspector shall on being satisfied about the correctness of the statement made and particulars contained in a declaration in (Form XVIII)² countersign the railway receipt, bill of lading or other documents and shall seal it with his official seal. [All the three]³ copies of the declaration made by the dealer shall be endorsed with the number of railway receipt, bill of lading or other documents as the case may be and the date of countersignature of the aforesaid document and they shall be signed by the Superintendent or Inspector and sealed with his official seal. (Two copies)⁴ of the declaration shall thereupon be returned to the dealer and the other copy retained by the Superintendent or Inspector.

47-A.⁵ (1) Where the procedure laid down in Rule 46 or Rules 62 cause inconvenience to a dealer, such dealer may transport consignment or taxable goods despatched from any place outside Tripura, on the basis of intimation furnished by such dealer in Form XVIII A in accordance with the provisions contained in this Rule, from such railway station, steamer station, post office, airport or any other place notified under Section 37 or 38 of the Act as may be specified in this behalf for the purposes of this rule by the authorised officer.

(2) The dealer referred to in sub-rule (1), who shall be a registered dealer, may obtain, subject to the provisions of Rule 47B, the Form XVIII A on application, from the Superintendent of Taxes concerned. The Form XVIII A shall be in triplicate and shall contain the following particulars, among others, namely :-

- (a) The description, quantity and value of the taxable goods to be transported;
- (b) the place from which the taxable goods is being despatched,
- (c) the railway receipt or bill of lading or air note number or road consignment note number,
- (d) the name and address of the seller from whom purchased.

(3) The registered dealer referred to in sub-rule (2) shall, before transporting any consignment of taxable goods from any railway station, steamer station, post office, air-port or any other place notified under section 37 or 38 as referred to in sub-rule (1), produce for countersignature

1. Inserted vide The Tripura Sales Tax (Eleventh Amendment) Rules, 1994.
2. Substituted vide The Tripura Sales Tax (First Amendment) Rules, 1977.
3. Substituted vide The Tripura Sales Tax (Ninth Amendment) Rules, 1989.
4. Substituted *ibid*.
5. Inserted vide The Tripura Sales Tax (Second Amendment) Rules, 1982.

before the authority mentioned in sub-rule (4), the railway receipt or bill of lading or other documents required for the purpose of obtaining delivery of such consignment from the public carrier and he shall also furnish the Form XVIII A duly filled in and signed by him in triplicate to the said authority.

- (4) (i) The Superintendent of Taxes or Inspector posted on duty at the railway station, steamer station, post office, air-port or any other place notified under Section 37 or 38 as referred to in sub-rule (1) shall be the authority for the purpose of sub-rule (3).
- (ii) the said authority shall, after being satisfied that the Form XVIII A has been duly filled in, countersign the railway receipt, bill of lading, air-note or other documents under his official seal, and;
- (iii) three copies of Form XVIII A furnished by the registered dealer shall be endorsed with the number of the railway date receipt or bill of lading or other documents along with the countersignature of aforesaid documents and they shall be signed by the said authority under his official seal, two copies of which shall be returned to the registered dealer and the third copy being retained by the said authority,
- (iv) the consignment shall then be taken delivery of from the common carrier on presentation of the railway receipt or other documents so endorsed. The original copy of the Form XVIII A shall thereafter be submitted to the appropriate Superintendent of Taxes by the registered dealer at the time of obtaining further supply of Form XVIII A or within one month from the date of the aforesaid countersignature, whichever is earlier, and the duplicate copy shall be retained by such dealer.

(5) A registered referred to in sub-rule (2) or his agent, transporting any consignment of taxable goods by any road vehicle or river craft or other vessel or by any other means across or beyond the notified area of a checkpoint, referred to in sub-section (1) of section 38, shall furnish Form XVIII A in triplicate, duly filled in, and signed by him, to the Superintendent of Taxes or Inspector posted at such notified area, the said Superintendent of Taxes or Inspector, after being satisfied that the Form XVIII A has been duly filled in, shall allow the movement of such taxable goods mentioned in the said Form XVIII A if such goods conform to the description given therein. He shall retain the third copy of the Form XVIII A and return to the registered dealer other two copies on which he shall endorse the date on which the consignment was transported and shall sign, seal and date such endorsement. The registered dealer shall submit the original copy of the Form XVIII A to the appropriate Superintendent of Taxes at the time of obtaining further supply of the said Form or within one month from the date of the aforesaid endorsement whichever is earlier, and the duplicate copy shall be retained by such dealer.

[Provided that the dealer may be supplied with form XVIII A in case the Superintendent is satisfied that due to reasons beyond control of the dealer he is not able to produce the original copy of form XVIII A taken earlier and the dealer has submitted an undertaking to produce such original copy within three months.]

(6) The Superintendent of Taxes or Inspector referred to in sub-rule (4) or (5) shall forward the triplicate copy of the Form XVIII A retained by him to the appropriate Superintendent of Taxes at the end of every month.

(7) If the Superintendent of Taxes considers it necessary so to do, he may specify the period on the Form XVIII A so issued by him, for which it will be valid and may also specify thereon

1. Inserted vide The Tripura Sales Tax (Seventh Amendment) Rules, 1987.

the name of the railway station, steamer station, post-office, airport or any other notified place referred to in sub-rule (1) in respect of which only such form may be used by a dealer.

(8) If any Form XVIII A obtained by a registered dealer under sub-rule 92) is lost or destroyed or stolen he should immediately report the fact of such loss, destruction or theft to the Superintendent of Taxes concerned.

(9) When the registration certificate of a dealer is cancelled such dealer shall forthwith surrender to the appropriate Superintendent of Taxes all unused Forms XVIII A remaining in stock to him and the appropriate Superintendent of Taxes shall thereupon cancel such forms so surrendered.

47B.¹ (1) If for reasons, to be recorded in writing -

- (a) the Superintendent of Taxes is not satisfied that the applicant for Form XVIII A made bonafide use such forms previously issued to him or that he bonafide requires such form applied for, he may reject the application.
- (b) the Superintendent of Taxes is not satisfied that the applicant bonafide requires Form XVIII A in such number as he has applied for, the Superintendent of Taxes may issue such forms in such lesser numbers as in his opinion would satisfy the reasonable requirement of the applicant.

(2) If the applicant has at the time of making the application for Form XVIII A -

- (a) failed to comply with an order demanding security from him under section 7 of the Act, or
- (b) defaulted in furnishing any return or returns together with receipted challan or challans showing payment of tax due from him according to such return or returns for the furnishing of which the prescribed date has already expired, the Superintendent of Taxes shall reject the application.

(3) For any breach of the provisions contained in Rule 47A by a dealer, the Superintendent of Taxes may reject the application for Form XVIII A made by such dealer.

[47C. (1) Every person shall, before transporting any consignment of any taxable goods exceeding the quantity specified in the proviso to rule 45, from any place inside the State to a place outside Tripura, produce for countersignature before the Superintendent or the Inspector a written declaration in Form XVIII B; in triplicate and duly signed containing a correct and complete account of goods carried along with other documents regarding payment of tax under the Act :

Provided that if any such person claims that he is not liable to pay any tax under the Act he shall be required to produce necessary documents in support of the claim to the satisfaction of the Superintendent or the Inspector.

(2) The Superintendent or the Inspector shall, on being satisfied about the correctness of the statement made in the declaration in Form XVIII B and payment of due tax, sign and seal the declaration with the office seal in the space provided and also countersign the challan or bills, thereby permitting the person to transport the taxable goods outside the State. Two copies of the permit shall thereupon be given to the applicant and the third copy retained by the Superintendent or Inspector. The transporter shall produce one copy of the permit while crossing the last checkpost in the State.]²

1. Inserted vide The Tripura Sales Tax (Second Amendment) Rules, 1982.

2. Inserted vide The Tripura Sales Tax (Seventh Amendment) Rules, 1987.

48. Notwithstanding anything contained in Rule 45 the Superintendent of Taxes of any area or any Inspector specially authorised by him in writing in this behalf may for good and sufficient reason to be recorded in writing authorise any person to take delivery of or transport any consignment of taxable goods exceeding the quantities specified in the said Rule 45 from the place in such area.

49. **Delegation and exercise of power.** : The powers to call for returns, to make assessment, to cancel or rectify them, to impose penalty and to order maintenance of accounts shall not be delegated to any officer below the rank of Superintendent.

50. The officer to whom powers may be delegated under section 43 shall exercise the powers subject to the provisions of the Act and the rules thereunder and to such restrictions as may be imposed by the Commissioner in delegating the powers.

51. **Fees :-** The following fees shall be payable :-

- (a) Upon a memorandum of appeal against an order assessment, or upon a petition for revision of an appellate order against an order of assessment - five percent of the amount of tax in dispute subject to a minimum of five rupees and to a maximum of one hundred rupees;
- (b) Upon a memorandum of appeal against an order of penalty, or upon a petition for revision of an appellate order against an order of penalty - rupees five;
- (c) Upon a petition for revision of any other order or upon any other miscellaneous petition- rupees two;
- (d) For a duplicate copy of certificate of registration-rupees two;
- (e) Upon an application for registration -(rupees twenty five.)¹

Explanation - In this rule "the amount of tax in dispute" means the difference between the amount of tax assessed and the amount admitted by the dealer to be payable.

52. No fee shall be payable in respect of any objection written or verbal made in reply to a notice nor in respect of any spontaneous application which asks only for information and does not seek any specific relief.

53². **Copies of orders.** : The first copy of any assessment and the first copy of the appellate or revisional order will be supplied to the dealer free of charge.

54. An application for a certified copy of order or other documents shall be filed in the office of the Commissioner, (Addl. Commissioner, Deputy Commissioner)³ Assistant Commissioner or Superintendent as the case may be, and shall contain the following particulars :-

- (a) Name and address of the dealer;
- (b) Relevant return period;
- (c) Particulars of the document or order;
- (d) Office in which the document or order is available.

55. The following fees shall be payable for certified copies :-

1. Amended vide The Tripura Sales Tax (Ninth Amendment) Rules, 1989.
2. Amended vide The Tripura Sales Tax (Third Amendment) Rules, 1982.
3. Inserted vide The Tripura Sales Tax (Ninth Amendment) Rules, 1989.

- (a) An application fee - 25 paise.
- (b) Authentication fee for every 360 words or fraction of 360 words - 50 paise.
- (c) One impressed folio for not more than 150 (English) words and extra folio for every additional 150 words or less.
- (d) Urgent fee of Re. 1 if an applicant requires his copy to be furnished on the day of submission of the application. In such cases, fees and folios must also accompany the application.
- (e) An additional fee of Re. 1 to cover the cost of postage if the applicant wants his copy to be sent to him by post.
- (f) A searching fee of Re. 1 if the applicant wants a copy of the order or document which is more than one year old.

56. All the fees payable under the Act or the rules shall be paid in Court Fee Stamps.

57. **Place of assessment.** : A dealer shall ordinarily be assessed by the Superintendent within whose jurisdiction his business is situated. Where a dealer has more than one such place of business, he shall be assessed by the Superintendent within whose jurisdiction his chief place or head office in Tripura of such business is situated, and when the dealer has no place of business in Tripura by such Superintendent as the Commissioner may, by notification in the Official Gazette, so appoint.

58. A dealer who wishes to claim deduction on the ground that the taxable goods was not sold in the State but despatched outside the State shall, on demand, furnish in respect of such despatch the following particulars, namely :-

- (i) the name of the railway, steamer or air station (and of booking office if separate from station of despatch) and station of delivery,
- (ii) the number of the railway, steamer or air receipt or bill of lading and invoice number with date.
- (iii) the names of consignor, or the consignee, and
- (iv) the description and quantity or weight of the goods consigned with their value.

59. Every registered dealer shall hang up his registration certificate in his business premises in a conspicuous place.

60. In determining the amount of turnover, fraction of a below fifty paise shall be ignored and a fraction of a rupee equal to or exceeding fifty shall be taken as a whole rupee.

61. [In determining the amount of tax payable or in allowing any refund under this Act, an amount equal to more than fifty paise shall be taken as one rupee and an amount less than fifty paise shall be ignored.]

62. **Check post.** : (1)². Where the State Government decides to set up a check post under section 38 at any place, the location of such checkpost shall be notified in the Official Gazette.

- 1. Substituted vide The Tripura Sales Tax (Ninth Amendment) Rules, 1989.
- 2. Amended vide The Tripura Sales Tax (Second Amendment) Rules, 1982.

Where a checkpoint is set up on a thorough fare or road, barriers may be erected across the thoroughfare or road in the form of of contrivance to enable traffic being detained and searched.

(2) Any officer appointed under the provisions of the Act and for the time being on duty at a checkpoint shall be deemed for the purpose of the said Section 38 to be the Officer-in-charge of such checkpoint and all the provisions of the Act and the rules shall apply accordingly.

Explanation :- The following officers shall be deemed to be on duty at a checkpoint for the purpose of sub-rule (2).

(1)¹ [The Commissioner, Addl. Commissioner, Deputy Commissioner, Assistant Commissioner and the Superintendent.]

(2) Any other officer appointed to assist the ²[Commissioner] and exercising jurisdiction over the area where the checkpoint is located.

(3) Any officer appointed in any capacity to assist the [Commissioner]³ and posted in such capacity to the checkpoint shall at any time when he is physically present at the checkpoint be deemed for purposes of these Rules to be officer-in-charge of the checkpoint. Where at any time more than one such officer is present the senior most among them shall be deemed to be Officer-in-charge of the checkpoint.

(4)⁴ [no person shall transfer taxable goods across or beyond a checkpoint except after filing declaration in form XXIV (in duplicate) or as the case may be, in form XVIII A (in triplicate) or permit in form XVIII or XVIII B before the Officer in charge of the checkpoint.]

63. Inspection and search of vehicle and boats. : (1) When in the opinion of the officer-in-charge of the checkpoint a search of a vehicle or a boat is necessary, such search shall, as far as practicable, be conducted with due regards to the convenience of the person transporting the goods and without causing avoidable dislocation.

(2) The Officer-in-charge of the Checkpost or barrier may for satisfying himself that the provisions of sub-rule (3) of Rule 62 are not being contravened, require the person for the time being in charge of such vehicle or boat to stop and such person shall forthwith comply with such requirement and keep the vehicle or boat stationary for as long as long as is required by such officer.

(3) The said officer may thereupon enter and search such vehicle or boat and inspect all goods and documents concerning goods or vehicle or boat. In carrying out such search or inspection the said officer may take the assistance of any other staff, on duty at such checkpoint. The person for the time being in charge of the vehicle or boat shall forthwith furnish such particulars of the taxable goods and vehicle or boat as may be required and shall render all possible assistance to the said officer in making the search or inspection.

(4)⁵ If any books of accounts, registers, vouchers, or other documents are seized, the officer seizing such books of accounts, registers, vouchers or other documents shall prepare a seizure list in duplicate, sign the same, and obtain the signature of witness or witnesses, if available, on the spot and shall make over a copy of the same to the dealer or his agent after obtaining his signature thereon.

63A. [Power to search at any place by Officer-in-charge of a checkpoint, Superintendent of Taxes or any officer specially empowered by the Commissioner. : (1) Notwithstanding

1. Substituted vide The Tripura Sales Tax (Ninth Amendment) Rules, 1989.
2. Inserted *ibid*.
3. Inserted *ibid*.
4. Substituted vide The Tripura Sales Tax (Seventh Amendment) Rules, 1987.
5. Inserted vide The Tripura Sales Tax (Second Amendment) Rules, 1982.

anything contained in any other provision of these Rules, at every check-post or barrier or at any other place, when so required by the Officer-in-charge of such checkpost or barrier, by any Superintendent of Taxes or by any officer empowered by the Commissioner of Taxes in this behalf for the purpose of preventing the evasion of taxes payable under the Act, the driver or any other persons in charge of goods vehicles shall stop the vehicle and keep it stationary as long as may be required by such officer to search the goods vehicle or part thereof, examine the contents therein and inspect all records relating to the goods carried which are in the possession of such driver or other person in charge thereof, who shall, if so required, give his name and address and the name and address of the owner of the vehicle as well as those of the consignor and consignee of the goods.)¹

[1A—On search, as aforesaid, if it is found that the goods are being carried in contravention of any provision of the Act, or the Rules, such Officer conducting search may seize the goods found in the vehicle alongwith any container or materials used for packing]².

[(2) When any taxable goods are seized, the person from whom such goods are seized shall make a declaration in respect of the value of the seized taxable goods and this value shall be the retail prices or the aggregate of retail prices of such goods at which these are likely to be sold in Tripura at the relevant time. Such declaration shall be submitted to the Superintendent of Taxes with copies of the relevant bills, invoice, and Consignment Note issued by the consignor and other documents in support of the basis of the value declared. The copies so furnished may be returned to the person after the Superintendent satisfies himself about the value of the goods declared]³.

[(3) When the person from whom the taxable goods are seized opts for composition of such offence under section 32 within a period of 15 days from the date of seizure of the goods, the amount of composition money so determined shall be payable within 7 days from the date of composition of the offence by payment into Government Treasury. Upon production of the receipted copy of the challan in support of payment to the Superintendent the seized goods be released.

(4) If the person from whom the goods are seized does not opt for composition of the offence within a period of 15 days from the date of seizure or having compounded the offence, does not pay the amount in due time as provided in sub-rule (3), the Superintendent with the previous sanction of the Commissioner, shall issue a proclamation in form No. XXI for auction for sale of such seized goods on a fixed date, place and time. The description of the taxable goods shall be mentioned in the proclamation. The proclamation shall be published in at least one local news paper. The auction shall be conducted by the Superintendent or any other official authorised by the Commissioner.

(5) The auction shall be governed by the conditions laid down in the proclamation (Form No. XXI)].⁴

63B.⁵ Cost of loading and un-loading for search and seizure to be borne by the dealer. : For any search and seizure as aforesaid, the un-loading, re-loading, un-packing and re-packing of goods as may be required shall be done by the dealer or his dealer or his agent at his own expense within the time specified by the authorised officer.

64.(1) Verification of declaration. : (1) The Officer-in-charge of the checkpost on being satisfied about the correctness of the particulars furnished in a declaration under sub- rule (3) of Rule 62 and

1. Inserted vide The Tripura Sales Tax (Second Amendment) Rules, 1982.
2. Inserted vide The Tripura Sales Tax (Eleventh Amendment) Rules, 1994.
3. Substituted *ibid*.
4. Inserted vide The Tripura Sales Tax (Sixth Amendment) Rules, 1984.
5. Inserted vide The Tripura Sales Tax (Second Amendment) Rules, 1982.

as the case may be of particulars furnished in compliance with any requirement made under sub-rule (3) of Rule 63, shall countersign all the copies of the declaration and seal them with his official seal. Two copies of the declaration shall be returned to the person filling it after endorsing on one of these particulars of the officer to whom it shall be surrendered. If there is no such officer to whom it can be surrendered, the Officer-in-charge of the check-post shall retain two copies of such declaration.

(2) The driver of the vehicle or boat carrying the taxable goods or the person in charge of the goods shall produce the countersigned declaration for inspection and checking at any other check-post which may fall on the route or any other place within the State where the production of the declaration is required under the provisions of the Act and shall surrender one copy thereof to the officer to whom he has been directed under sub-rule (1).

[64A¹ Registration of Transporter etc.

- (1) No transporter, carrier, or transporting agent shall operate its transport business in Tripura relating to taxable goods without being registered with the Commissioner of Taxes in such a manner as he may direct.
- (2) A transporter, carrier, or transporting agent already operating transport business in Tripura relating to taxable goods shall, within a period of 30 (thirty) days from the date of commencement of these rules (Eleventh Amendment) apply to the Commissioner of Taxes for registration.
- (3) If a transporter, carrier or a transporting agent carries or transports any taxable goods in contravention of the provisions of the Act or the rules, his registration shall be liable to be cancelled or suspended for such period as may be determined by the Commissioner of Taxes after giving him a reasonable opportunity of being heard.
- (4) Every transporter, carrier or transporting agent operating its transport business in Tripura shall maintain in a Register in Form No. XXII, a true and correct account of every consignment of goods transported into Tripura, and in Form No XXIII of goods transported outside Tripura, through it.
- (5) No taxable goods shall be delivered by the transporters carrier or transporting agents unless the requirements laid down in Rule 46 and 47 have been complied with.
- (6) No delivery of taxable goods shall be given by the transporter without obtaining a copy of declaration in Form XVIII signed by the superintendent of Taxes/Inspector of Taxes].

65. Power of Commissioner. : The Commissioner may by general or specific order in writing not inconsistent with the provisions of the Act and the Rules, direct the Officer-in-charge of a check-post subject to such conditions as he may deem fit to impose, to do or refrain from doing something which the latter has the authority to do, whereupon such Officer-in-charge shall carry out the order.

1. Inserted vide Tripura Sales Tax (Eleventh Amendment) Rules, 1994.

FORM 1

Declaration by payer of Tax under Tripura Sales Tax Act, 1976.

[(See rule 3 (ii))]

Name of dealer on whose behalf tax is paid and address	Registration No.	Amount of tax Rs. P.	Remarks.
	Total.		

Declaration.

I (full name and address) for and on behalf of the above named dealer being the Proprietor Partner/Managing Director/Director/Manager/Karta of the above named firm to hereby declare that the amount of tax payable by the above firm under the Act named above for the month of..... is Rs..... (in words) arrived at to the best of my knowledge and calculation and that the said amount of money has been deposited in to the..... Treasury/Sub-Treasury/Branch of the State Bank of India/ Officer of..... on as per Challan Receipt enclosed herewith.

Full name and signature of the declarant.....

Date.....

FORM No. II

[(See rule 5 (1))]

Declaration No.....

Dated.....

To Messrs.

[Name and address of selling dealer registered under Tripura (Sales Tax) Act, 1976]

Holder of Registration Certificate No.....
under Tripura (Sales Tax) Act, 1976 of.....Charge

Dear Sirs,

*I/We (name).....
of (address) holding
Certificate No..... of the year..... granted
under Section 3(4) of the Tripura Sales Tax Act, 1976, hereby declare that *I/We have on
.....(date) purchased from you the goods detailed in the statement
below (which are specified in the said Certificate) and are required by * me/us (for use directly
in the manufacture in Tripura of goods for sale). These sales (are not liable to tax) under the
Tripura Sales Tax Act, 1976 by virtue of the provisions of the said rule.

Yours faithfully,

Signature.....

Name in full.....

Designation.....

FORM III

TRIPURA SALES TAX ACT, 1976. APPLICATION FOR REGISTRATION

(See rule 7)

To

The Superintendent of Taxes.....

I, Son of..... RESIDING AT P.O.
.....THANA of District
.....on behalf of myself and the persons whose names and addresses are
given in paragraph 2, on behalf of the company mentioned in paragraph 4, doing business.

as in P.O.
..... in thana of
district and with branches at hereby apply for a certificate of registration under
the Tripura Sales Tax Act, 1976. We ordinarily deal in following taxable goods :

We do/do not secure by purchase supplies of following taxable goods from places within
Tripura for resale :-

We manufacture, make and process the following taxable goods for sale in the state :-

We import/intend to import the following taxable goods from outside India and/or outside
Tripura but within Indian Union for sale in the state :-

*2. The following person(s) is/are proprietor(s) Partner(s)/member(s)/of the aforesaid
business has/have interest in the aforesaid business :-

Name	Address	Age	Father's name	Home Address
1.				
2.				
3.				
4.				

*3. Myself and the persons enumerated in paragraph 2 above have interest in no other
business in India

..... as shown against each.

in the following other business in India.

Name	Name and particulars of business.	Address of the business.
(1)	(2)	(3)
1.		
2.		
3.		
4.		

4. The business in respect of which this application is made has been registered in the State of..... on.....

5. We maintain our accounts in the.....language and for purposes of the accounting our year runs from to approximately corresponding to English date to

6. Location of factory (if any)

7. Location of warehouses (if any)

The above statements are true to the best of my knowledge and belief.

Signature of applicant.....

Designation.....

Head of the office/Proprietor/Managing Partner or Partners/Manager/Managing Director or Directors/Member/Principal Officer.

Dated at.....

The.....

Note : Strike out whichever is not applicable.

FORM : IV

TRIPURA SALES TAX ACT, 1976.
Certificate of Registration.

[(See rule 10(1))]

Registration Mark :-

No..... Circle.....

This is to Certify that (1) son of.....
residing at.....and doing business at.....
located at having business at..... registered
under section 5/6 of the Tripura Sales Tax Act, 1976.

He is liable to pay tax with effect from.....

His business consists of.....

Manufacturing/Processing.....

*importing.....from.....

*and of securing by purchase supplies of.....from places
within Tripura.

The dealer has a factory at.....

The dealer keeps warehouses at.....

(1)

(2)

(3)

(seal).

Date..... Superintendent of Taxes.....

(1) Here enter the name of the proprietor in the case of an individual, the name of the firm in the case of partnership or association of persons, the name of family in case of Hindu undivided family, the name of the Company in the case of a Joint Stock Company, the designation of the Head of the Office in the case of a Government Department.

*Delete inappropriate words, if any.

FORM : V

THE TRIPURA SALES TAX ACT, 1976
Register of Certificates issued.

(See rule 14)

Circle _____

Serial No.	Dealer's name and address	Name of taxable goods sold	Certificate No. and date of issue	Branch of business, if any	Date of commen- cement of liability	Regis- tered under section	Remarks
---------------	------------------------------	-------------------------------------	--	----------------------------------	--	-------------------------------------	---------

FORM : VI**TRIPURA SALES TAX ACT, 1976
RETURN OF TURNOVER***(See rule 15)*

Name of dealer..... period ending.....

Address.....

Registration No.....

1. Total gross sale proceeds during the periods as consideration for sale in Tripura

2. Total gross sale proceeds during the period as consideration for sale in Tripura

a) of Commodities secured by purchases within Tripura on payment of
Tripura Sales Tax..... Rs.....

b) Non-taxable commodities..... Rs.....

Total

3. Balance (1-2)

4. Cash discount allowed during the period (when separately shown)

5. Sales price (3-4)

6. Amount refunded during the period to customer for goods returned.....

7. Balance (5-6)

8. (a) Sales in course of export.....

(b) Sales in course of Inter-State transactions.....

9. Total sale on which tax payable (7-8)

10. Deduction under section 2(m) (ii)

11. Taxable turnover (9-10)

12. BREAK UP :-

Rates of Tax	Item No. of the Schedule	Turnover	Tax payable
--------------	--------------------------	----------	-------------

13. Total tax payable Rs.....

14. Interest payable Rs.....

15. Total sum payable (13+14) Rs.....

16. Amount paid into Govt. Treasury at.....
as per Challan No.....dated.....

The above statements are true to the best of my knowledge and belief.

Date.....

Signature and status
of the person signing the return

1. Substituted vide The TST (2nd Amendment) Rules 1982.

FORM VI A¹

Form of report relating to deduction of amount equal to tax payable on account of works contract and for transfer of right to use goods.

[(See Rules 3A(6)]

1. Full particular including the address of the person making the deduction.
2. Full particulars including the address of the person from whom the deduction was made.
3. Full particulars of deduction -
 - (a) Name of work -
 - (b) Period to which it relates.
 - (c) Whether the deduction is made for works contract or for transfer of right to use any goods.
 - (d) Gross amount payable to the person from whom the deduction was made
 - (e) details of Departmental recoveries, if any -
 - (i)
 - (ii)
 - (iii)
 - (f) Details of amounts not liable to be taxed
 - (i)
 - (ii)
 - (iii)
 - (g) Break up of taxable amount at different rate (s) of tax.

Rs.

Rs.

Rs.

Rs.

Rs.

Rs.

Rs.

Taxable amount (in Rs.)	Rate of tax (percent)	Amount of tax (in Rs.)
1	2	3

Total -

4. Amount of tax deducted
 5. Date of deduction
 6. Amount deposited into the Government Treasury
 7. Challan No. and date of deposit.
- Forwarded to the Superintendent of Taxes

Rs.

Rs.

Signature of the person making the deduction with date.

1. Inserted vide the Tripura Sales Tax (Ninth) Amendment Rules, 1989.

FORM VII

THE TRIPURA SALES TAX ACT, 1976. ASSESSMENT ORDER SHEET

(See rule 18)

1. Name of Dealer (with complete address)
Circle Period ending
2. Registration Certificate No..... 3Sub-Division.
4. Record No.....
5. Branches
(a)
(b)
(c)
6. Share - (a) Partner:- Their names with share -
(b) Members :- Their names with shares -
7. Turnover returned -
Name of commodities :-
(a) Rs.....
(b) Rs.....
(c) Rs.....
(d) Rs.....
(e) Rs.....
(f) Rs.....
8. Books produced -
9. Section and sub-section under which assessment made -

Date	Assessment order

FORM : VII

**THE TRIPURA SALES TAX ACT, 1976
ASSESSMENT ORDER FORM**

(See rule 18)

Circle.....Registration.....

Name of the dealer.....Record No.....

Address.....Period ending.....

Turnover and Deduction	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Turnover returned.....									
2. Turnover determined Total sale proceeds on account of									
(a) Sales of.....									
3. Deduct- Amount, if any, refunded to customers, for goods returned.....									
4. Turnover									
5. Tax payable on turnover of goods-taxable at P. in the rupee.....									
Taxable at P. in the rupee.....									
Taxable at P. in the rupee.....									
6. Interest payable under Section 25(1) read with rules 27 and 28 upto the date of return (filing)/demand.....									
7. Total sum paid.....									
8. Amount already paid.....									
9. Net balance due.....									

Assessment under section.....

on.....19.....

Superintendent of Taxes

FORM : IX

THE TRIPURA SALES TAX ACT, 1976

Form of appeal against an order of assessment under section 9 or 11 or/and against an order of penalty under section 13 or 26(2) of the Tripura Sales Tax Act, 1976.

[See rule 21 (1) (v) 1]

To

The
.....
.....

The.....day of.....19.....

Date of order appealed against.....

Name and designation of the officer who passed the order.....

Period of assessment from.....to.....
(Amount of turnover determined)

(a)	Rs.....
(b)	Rs.....
(c)	Rs.....
(d)	Rs.....
(e)	Rs.....
(f)	Rs.....

Total Rs.....

(Enter here the name of commodity)

The petition of.....of.....
.....post officeDistrict is follows :-

1. Under the Tripura Sales Tax Act, 1976, your petitioner has been assessed a tax ofon turnover of Rs.....as shown above
(Here enter the names of commodities.)

2. Under Section 13/26(2) of the Tripura Sales Tax Act, 1976 a penalty of.....has been imposed on your petitioner.

3. The notice of demand which your petitioner received on.....is attached hereto.

4. A Certified copy of the order appealed against is attached.

5. Your petitioner's turnover, according to the provisions of the Act, of the business places situated in the District(s) of.....for the period from.....to..... was as under.

1. Substituted vide the Tripura Sales Tax (Fifth Amendment) Rules, 1983.

Turnover of (a)*

Rs.....

(b)*

Rs.....

(c)*

Rs.....

(d)*

Rs.....

(e)*

Rs.....

(f)*

Rs.....

Total turnover Rs.....

6. Such turnover was the whole turnover of your petitioner during the period. Your petitioner has no other turnover during the said period.

7. Your petitioner has made a return of his turnover to the office of..... under Section 8 of the Act and has complied with all the terms of the notice served on him by the..... under Section 9 of the Act.

8. Your petitioner was prevented by sufficient cause from making the return required by section 8 or had not reasonable opportunity to comply or was prevented by sufficient cause from complying with the terms of the notice or from producing the evidence required under sub section (2) of section 9, as more particularly specified in the statement hereto annexed.

9. (Enter here the grounds on which you rely for the purpose of this appeal).

10. Your petitioner, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable under the Act or that the assessment may be set aside and/ or demanded to..... for assessment or that the order of the..... imposing a penalty of Rs..... upon your petitioner may be set aside.

I.....the petitioner named above, do hereby declare that what is stated herein is true to the best of my information and belief and that all tax due in respect of the order of assessment appealed against has been paid under Treasury Challan No..... dated..... (or at least fifty percent of the tax/ penalty, assessed as may be required by you, shall be paid by me before the appeal is entertained)¹.

Signed.....

(To be signed by the dealer or by an agent duly authorised in writing in this behalf by the appellant).

1. Inserted vide The T.S.T. (Ninth Amendment) Rules, 1989.

(* Here enter the names of commodities).

FORM : X

THE TRIPURA SALES TAX ACT, 1976
Notice of Demand Under Section 23 of the Act.

{See rule 25}

To

.....
.....
.....
.....

You are hereby informed that for the return period ending on.....
the sum of Rs..... as specified overleaf, has been determined
as payable by you on account of tax, interest and penalty.

2. You are required to pay the amount on or before the..... to the
Treasury Officer.

Sub Treasury Officer.

State Bank of India.

Reserve Bank of India

..... when you will be granted a receipt.

3. If you do not pay the amount of tax on or before the date specified above, you shall
be liable to pay further interest with effect from the date commencing after the expiry of the date
aforesaid in accordance with the provisions of Section 25(1) read with Rules 27.

4. You are further informed that unless the total amount due, including the penalty and
the interest is paid by the above date, a further penalty will be imposed on you and a certificate
will be forwarded to the Collector for recovery of the whole amount as an arrear of land revenue.

5. The above demand may be paid by Bank Draft or Cheque with the Superintendent
of Taxes as payee.

Superintendent of Taxes.

Address.....

Date.....

FORM : X**THE TRIPURA SALES TAX ACT, 1976**

(See rule 25)

Circle.....Registration.....

Name of Dealer.....Record No.....

Address.....Period ending.....

Turnover and Deduction.....

- | | | | | | | | | | |
|-------------------|---|-----|-----|-----|-----|-----|-----|-----|-----|
| 1. | Turnover returned..... | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 2. | Turnover determined-total sale proceeds on account of :- | | | | | | | | |
| 3. | Deduct-
Amount, if any, refunded to customers, for goods returned | | | | | | | | |
| 4. | Turnover..... | | | | | | | | |
| 5. | Tax payable on turnover of goods-
taxable at P. in the rupee
taxable at P. in the rupee
taxable at P. in the rupee | | | | | | | | |
| 6. | Interest payable under section 25(1) read with Rule 27 upto the date of return (filing)/demand... | | | | | | | | |
| 6a ¹ . | Penalty/composition money... | | | | | | | | |
| 7. | Total sum payable..... | | | | | | | | |
| 8. | Amount already paid..... | | | | | | | | |
| 9. | Net balance due..... | | | | | | | | |

Assessed under section.....

on.....19.....

Superintendent of Taxes.

1. Inserted vide the T.S.T. (2nd Amendment) Rules, 1982.

FORM : XI**THE TRIPURA SALES TAX ACT, 1976***(See rule 29)*

**A TAX REVENUE
C. TAXES ON COMODITIES & SERVICES
0040-SALES TAX RECEIPTS UNDER
THE STATE SALES TAX ACT.**

Challan for tax/penalty/composition money paid to

Treasury/Sub-Treasury.....

Branch of the State Bank of India.....

Reserve Bank of India.....

For the return period ending on.....

By whom tendered	Name and Address of the dealer on whose behalf money is paid	Payment on account of	Amount (to be entered in figures)
		Tax	Rs.
		Penalty	Rs.
		Interest	Rs.
		Composition money	Rs.
		Miscellaneous	Rs.

Rupees.....(in words)

Date..... Signature of the Dealer or Agent.

(For use in the Treasury)

Challan No.....

Received payment of Rs..... (Rupees.....)
(in words)

Treasurer.

Accountant.

Treasury/Sub-Treasury Officer.

Manager or Agent.

FORM : XII

THE TRIPURA SALES TAX ACT, 1976
REGISTER OF DAILY COLLECTION

[See rule 32(1)]

Return period.....

Financial Year..... Circle.....

Month.....

DEMAND			COLLECTION				ADVANCE COLLECTION							
Serial No.	Number in the Demand Register	Treasury Challan No. and date	Name of dealer	Demand in excess of advances	Penalties	Composition money	Miscellaneous	Total	Serial No.	Record Number	Treasury Challan number and date	Name and address of dealer making the payment	Amount paid	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

FORM XIII

THE TRIPURA SALES TAX ACT, 1976 Register of Assessment, Demand and Collection

[See rule 32(2)]

Circle

Month..... Financial Year..... Return period.....

TURNOVER DETERMINED			DEMAND			COLLECTION		
Serial No.	Index No.	Name of dealer	*	*	*	*	*	*
1	2	3	4	5	6	7	8	9
			10	11	12	13	14	15
			16	17	18	19	20	21
			22	23				
Remarks			Challan No. and date					
			Amount					
			Total (17, 18, 19)					
			Composition money					
			Penalty & or Interest					
			Net demand (15-16)					
			Advance					
			Demand (before deduction of Advance)					

* Here enter the name of commodity.

FORM XIV

THE TRIPURA SALES TAX ACT, 1976

THE TRIPURA SALES TAX ACT, 1976

(See rule 35)

(See rule 35)

Book No..... Book No.....

Voucher No..... Voucher No.....

(Sales Tax-Taxes under the Tripura Sales Tax Act)

Order for refund of tax
Treasury/Sub-Treasury
State Bank of India

(Sales Tax- Tases under the
Sales Tax Act)

Payable at the.....
Reserve Bank of India

To
The Treasury Officer.....
The Sub-Treasury Officer.....
The Agent, State Bank of India.....
The Agent, Reserve Bank of India.....

Refund payable to

Assessment record No.

Date of order directing refund.

Amount of refund.

1. Certified that with reference to the assessment record No.....a refund of Rs..... is due to..... in respect of the return period ending.....
2. Certified that the tax concerning which this refund is given has been credited in the Treasury.
3. Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the assessment record under my signature.
4. Please pay to..... the sum of Rs..... (in words)

Seal

Date..... Place.....
..... Superintendent

Challan No. and date
original payment.

Received payment

pay Rupees.....only

Signature of Superintendent. Claimant's signature

Treasury,
Officer-in-charge of the
..... Sub-Treasury

Signature of receipt of the voucher.....

The.....19.....
Examined The.....19.....

Date of encashment

Accountant.

FORM XV

THE TRIPURA SALES TAX ACT, 1976.

REFUND REGISTER

[See rule 36 (1)]

Circle.....

Financial Year	Serial No.	Name and address of the claimant	Return period in respect of which refund is claimed	PAYMENT				Refund set off against other demands	Officer who allowed the refund	Remarks
				Amount of refund claimed	Amount of refund allowed	Refund voucher No.	and date			
1	2	3	4	5	6	7	8	9	10	

FORM XVI

THE TRIPURA SALES TAX ACT, 1976

APPLICATION FOR DRAW BACK/SET OFF/REFUND UNDER SECTION 28

(See rule 37)

To
The Superintendent of Taxes.

Sir,

I, Shri.....on behalf of myself/and the persons whose names and addresses are given in paragraph 2/on behalf of the Company mentioned in paragraph 3, doing business as..... in P.O. in Thana of district and with branches at do hereby state that I/We/The said Company have/has during the half year ending..... sold taxable goods worth Rs. in the manufacture, making, processing or production of which in Tripura I/We/the said Company have/has used raw materials in respect of the sales or purchase of which a total amount of Rs..... has been paid, as detailed in the statement below, as tax under the Tripura Sales Tax Act, 1976. It is, therefore, prayed that the said amount of Rs..... be paid to me/us/the said Company by way of draw back/ set off/refund under Section 28 of the Tripura Sales Tax Act, 1976.

2. The following person(s) is/are proprietor(s)/partner(s)/Member(s) of the aforesaid business :-

Name	Address	Age	Father's/ husband's name	Present address	Home address
(1)	(2)	(3)	(4)	(5)	(6)
(i)					
(ii)					
(iii)					
(iv)					

3. The name of the Company on whose behalf this application is made is..... which is registered with the Registrar of Companies..... on

4. I hereby declare that no application had earlier been made under Rule 37 in respect of the tax claimed to have paid as aforesaid. I also hereby declare that no payment has earlier been made to me/ the said Company under Rule 46A in respect of the said raw materials.

5. I also hereby declare that the total capital investment in the industrial unit in which the raw materials specified above were used in the manufacturing, making, processing or production did not exceed Rs. (five) lakhs.

6. Statement of tax payment in respect of raw materials used by.. in producing taxable goods

Serial No.	Date of sale of finished product	Description of finished product	Sale price of finished product	Cash Memo/Bill No. with date of sale of finished product	Location of industry which produced the finished product.	Description of raw materials used in the manufacture of the finished product	Purchase price of raw materials mentioned in column 7	Amount of tax paid in respect of sale/purchase of raw materials	Name of Act under which tax has been paid.	Remarks
1	2	3	4	5	6	7	8	9	10	11

7. I hereby declare that the statements made above are true to the best of my knowledge and belief and I undertake to refund any amount paid to me under Rules 37 of the Tripura Sales Tax Rules, 1976 on the Strength of any statement made above which is found to be incorrect.

Signature of applicant.....

Designation.....

Date at..... the.....

Certificate from the Direct of Industries, Government of Tripura or any other officer authorised by him in this behalf.

This is to certify that the above application made by Shri..... on behalf of..... and the statements made therein have been verified and found correct and that the industrial unit mentioned in paragraph 5 of the application is registered with Director of Industries, Government of Tripura, as a small scale industry.

Official seal.

Date at.....

The.....

Name of the Officer.....

Signature of the officer.....

Designation of the Officer.....

FORM XVII

THE TRIPURA SALES TAX ACT, 1976

REGISTER OF PROSECUTION

(See rule 38)

Circle.....

Serial No.	Year	Name of dealer	Address	Date of prosecution or issue of notice there of	Nature of offence	Result	Amount of composition money realised, if any and the date of realisation	REMARKS
1	2	3	4	5	6	7	8	9

FORM XVIII

THE TRIPURA SALES TAX ACT, 1976

(See rule 46,47)

To
The Superintendent of Taxes,

In accordance with the provisions of Rules 46 and 47 of the Sales Tax Rules, 1976, I/We hereby declare that the following consignment of..... is being imported into Tripura, by Rail/Air/Steamer and apply for a permit to transport the same by road/by boat from the railway stations/steamer station/post office/air port mentioned below :-

- (1) Name and address of the seller from whom purchased.....
- (2) Name and address of the consignee.....
- (3) Place of despatch.....
- (4) Name of railway station/steamer station/post office/air port from where delivery will be taken.....
- (5) Destination.....
- (6) Description of consignments.....
- (7) Quantity.....
- (8) Weight.....
- (9) Value.....
- (10) Consignor's Invoice No. and date.....
- (11) Railway receipt or Bill of lading or Air Note No.....
- (12) Remarks (if any).....

I/We hereby declare that I/We am/are registered under the Tripura sales Tax Act, 1976 holding Registration Certificate No..... and the above statements are true to the best of my/our knowledge and belief.

I/We also undertake to duly account for to you the disposal of the above goods when imported and to pay tax on the sales thereof according to provisions of the said Act and the Rules made thereunder.

Name of the dealer in full.....

Address.....

Signature and status of the applicant.....

PERMIT

No.

I hereby permit to take delivery to transport the consignment detailed above.

Seal

Signature of the Superintendent of Taxes.

Date.....

Circle.....

FORM XVIII A

TRIPURA SALES TAX ACT, 1976

(See rule 47A)

Seal of issuing Officer

Intimation of Import of Taxable Goods.

Issued to..... (name of the dealer)
 (Address of the dealer)
 (registration certificate No.)
 valid for transport from or across the notified station/or place, namely.....

To
 The Superintendent of Taxes/Inspector *
 Charge/Section*
 posted on duty at the notified station or place, namely.....

In accordance with the provision of Rule 47 of the Tripura Sales Tax Rules, 1976, I/We* hereby intimate that the following consignment of..... (here insert the name of taxable goods) is to be imported into Tripura by Rail/Air/Road..... (here insert the name of the carrier) * crossing the notified area under Rule 62 of the said Rules at (here insert the name of the notified area).

- (a) Name and address of the seller from whom purchased.....
- (b) Name and address of the consignee.....
- (c) Place of despatch.....
- (d) Destination.....
- (e) Description of consignment.....
- (f) Quantity.....
- (g) Weight.....
- (h) value.....
- (i) Consignor's Invoice No. and date.....
- (j) Mode of transport.....
- (k) Railway Receipt or Bill of Lading or Air Note No.....

I/We hereby declare that I/We* am/are* a registered dealer under the Tripura Sales Tax Act, 1976, holding registration Certificate No. and the above Statements are true to the best of my/our knowledge and belief.

I/We* also undertake to duly account for to you the disposal of above goods and to pay tax on the sale thereof in accordance with the provisions of the said Act.

Name of the dealer.....
 (in full)

Signature of the applicant.....

Status of the applicant.....

Date

This form was inserted vide The T.S.T. (2nd Amendment) Rules, 1982

FORM XVIII B

THE TRIPURA SALES TAX ACT, 1976

(See rule 47C)

(Application form for issue of permit for exporting taxable goods from Tripura)

To

The Superintendent of Taxes,
.....

In accordance with the provisions of Section 37 of Tripura Sales Tax Act read with Rule 47C of the Tripura Sales Tax Rules, 1976, I/We hereby declare that the following consignment of is required to be exported from Tripura, by Road, Rail/Air/Steamer and apply for a permit to transport the same by road/by boat from the railway station/steamer station/Post Office /Air Port mentioned below :-

- (1) Name, address and Regn. No.
under TST/CST Act of the applicant :-
(in case the applicant is not a regd. dealer,
details of the regd. dealer from whom
goods have been purchased)
- (2) Name and address of the consignee,
(Regn. No. in case consignee is a
Registered dealer under C.S.T. Act)
- (3) Place of Despatch.
- (4) Name of railway station/Steamer station/Post
Office/Airport from where goods will be sent.
- (5) Destination
- (6) Description of consignments
- (7) Quantity
- (8) Weight
- (9) Value -
- (10) Amount of T.S.T. and C.S.T. paid
(with challan No. and date)

(11) Details of 'C' Form /'F' Form,
used to the consignment (if any)

(12) Railway receipt or Bill of lading or
Air Note No.

(13) Remarks (if any)

(i) *I/We hereby declare that the above statements are true to the best of my/our
knowledge and belief.

(ii) *I/We* have deposited the sales tax as per provision of tripura sales Tax Act, 1976.

or

I/We, registered under CST Act, 1956 vide No.do hereby undertake to duly account
for the disposal of above consignment and pay tax as per provision of CST Act.

Signature and status of the applicant.

PERMIT

No.

I hereby permit to transport the consignment detailed above.

Seal

Date

Signature of the Superintendent of Taxes
Circle/Charge

*Please strike out whatever is not applicable.

Inserted vide The Tripura Sales Tax (Seventh Amendment) Rules, 1987.

FORM XIX

(See rule 26A)

NOTICE OF DEMAND UNDER SECTION 26A OF THE TRIPURA SALES TAX ACT, 1976.

To (Name)

..... (Address)

Whereas (name of the defaulting dealer), a dealer having the place of business at and holding certificate of Registration No. under the Tripura sales Tax Act, 1976, defaulted to pay arrears under the said Act amounting to Rs. (Rupees.....);

And whereas it is now considered necessary to resort to the mode of recovery prescribed by and under section 26A of the said Act;

You are hereby required under section 26A of the said Act to deposit the said amount of Rs. (Rupees.....) or such sum as is due or may become due by you to the said defaulting dealer or such sum as you hold or may subsequently for or on account of the said defaulting dealer either in your name or jointly with any other person or persons, whichever sum is less, within thirty days from the date of receipt of this notice or forthwith on the money being due to the defaulting dealer, if such money becomes due to the said dealer after thirty days from the date of receipt of this notice in the Government Treasury/Reserve Bank of India at under the head of account "0040-Sales Tax Receipts under the Tripura Sales Tax Act, 1976" and to produce within a week from the date of such deposit a receipted copy of the challan before the undersigned in proof of payment thereof;

Please note that any claim respecting the money in relation to this notice arising after the date of this notice shall be void as against the demand contained in this notice;

Please also note that objection, if any, on the ground that the sum demanded or any part thereof is not due by you to the defaulting dealer above named or on the ground that you do not hold any money for or on account of the said defaulting dealer or on the ground that money demanded or any part thereof is not likely to be due to the said dealer, or be held for on account of the said dealer, may be filed before the undersigned within fifteen days from the date of service of this notice and such objection, should be accompanied by a statement on oath to the above effect and you may further be required to prove to the satisfaction of the undersigned the correctness of your objection on a date to be intimated to you.

Please note further that on production of the receipted challan in compliance with this notice you shall be fully discharged from your liability to the said defaulting dealer to the extent of the amount so paid.

In the event of your discharging any liability to the said defaulting dealer or to any of the representatives or assigns after receipt of this notice, you shall be personally liable to the extent of your own liability to the said defaulting dealer so discharged or to the extent of the said defaulting dealer's liability for any sum due under the whichever is less;

If you fail to make payment in pursuance of this notice, you shall also be deemed to be a dealer in default under the Act in respect of the amount specified in this notice and further proceedings may be taken against you for the realisation of the amount as if it were an arrear due from you under the Act and this notice shall have the same effect as an attachment of a debt.

Copies of this notice are forwarded to :-

1. (Name and address of defaulting dealer).
2. (Joint holders, if any, of the money forming the subject matter of this notice).

SEAL

Assistant Commissioner

Superintendent of Taxes

Address.....

Date.....

This form was inserted vide The T.S.T. (2nd Amendment) Rules, 1982.

FORM XX
THE TRIPURA SALES TAX ACT, 1976

(See rule 15A)

To (Dealer)
..... (Address)

Whereas -

*a) in the opinion of the undersigned it appears that your business is such as to render you liable to pay tax under the Tripura sales Tax Act, 1976.

And whereas you have failed to apply for registration and to furnish return of your turnover for the period from.....to.....as required u/s 8(2) of the said Act;

*b) And whereas it appears that the sales of taxable goods have escaped assessment in the assessment for the period from.....to.....

*c) And whereas, the sales of taxable goods have been under assessed for the period from.....to.....;

*d) And whereas, the taxable goods have been assessed at a lower rate in the assessment for the period from.....to.....;

*e) And whereas, the deduction has been wrongly made in the assessment for the period from.....to.....;

And whereas, it appears to me to be necessary to make an assessment U/S II(1) on the said Act;

You are, therefore, directed to appear in person or by an agent at (Place) on (date) at (time) and there to produce, or cause there to be produced, at the said time and place the return and the accounts and documents of your business for the said period together with any objection which you may wish to prefer and any evidence you may wish to adduce in support thereof.

In case of failure to comply with the terms of this notice you will be liable to summary assessment and other penalties as per provisions of the said Act.

Date.....

Superintendent of Taxes

Place.....

Government of Tripura

*Strike out phrase and paragraphs not applicable.

This form was inserted vide The T.S.T. (4th Amendment) Rules, 1982.

FORM XXI

THE TRIPURA SALES TAX RULES, 1976 PROCLAMATION FOR AUCTION FOR SALE

[See rule 63A (4)]

No.....

Date.....

Notice is hereby given for information of the general public and merchants and traders that the under mentioned unclaimed goods which are lying at.....(Place) will be sold by public auction at (Place) on (date) at..... (time).

2. All intending bidders are invited to attend the auction sale.

3. The following are particulars of the goods, which shall be sold by auction.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)

4. The auction will be governed under the following conditions :-

- (a) The Superintendent of Taxes shall reserve the right to withhold the auction or to withdraw any item from the auction at any time or stage without assigning any reason therefore.
- (b) The goods will be put on open bid for auction and will be sold to the bidder if and when such bid will be considered reasonable by the auctioning authority.
- (c) The auction sale value must be paid in cash by the higher bidder on demand immediately on the spot after the bid is closed.
- (d) The goods shall be removed by the successful bidder within 48 hours of the auction, otherwise demurrage charges shall be levied @ Rs. 100/- (one hundred) per day irrespective of the value and quantity of the goods.
- (e) Rs. 200/- (Rupees two hundred) should be deposited by the intending bidder as security money before commencement of the auction. The refund will be made immediately after the close of the auction on the spot. However, the security money will be forfeited if the successful bidder refuses to pay the value in cash or attempts to revoke or withdraw his final bid.
- (f) The decision of the auctioning offer at the spot shall be final in all respects.

Superintendent of Taxes,
Government of Tripura.

This form was inserted vide The T.S.T. (6th Amendment) Rules, 1984.

FORM XXII

The Tripura Sales Tax Rules, 1876 Register of Goods Transported Into Tripura.

(See rule 64A)

Date and time of arrival of the Lorry.	Lorry No.	Manifest No. and date	Permit No. with date of Churai-bari Check Post	C.N. Nos. with date	Description of Goods
1	2	3	4	5	6

Quantity or declared value	Name of the Consignor	Name of the Consignee	Permit No. and date of the S.T. against which delivery made.	Signature with date of the person and the name of the dealer on whose behalf the delivery is taken.
7	8	9	10	11

This form was inserted vide The T.S.T. (6th Amendment) Rules, 1984.

FORM XXIII**The Tripura Sales Tax Rules, 1976
Register of Despatch of Goods Outside Tripura***(See rule 64A)*

Financial year.....

Month.....

Date of despatch	Lorry No.	Consignment Nos. with date	Description of goods
1	2	3	4

Quantity of value declared	Name of consignor	Name of the consignee
5	6	7

This form was inserted vide The T.S.T. (6th Amendment) Rules, 1984

FORM XXIV

THE TRIPURA SALES TAX ACT, 1976.
DECLARATION OF TAXABLE GOODS CARRIED BY TRANSPORTERS

(See rule 46A)

To

The Officer-In-Charge,
..... Checkpost.

In accordance with the provisions of section 38(2) of the T.S.T Act, 1976, read with rule 46A of T.S.T Rules, 1976 I/We hereby declare that the following consignment of..... is being imported into/exported out of Tripura, by Road/Rail/Air/Steamer.

1. Name and address of the seller from whom purchased.
2. Name, address and Regd No. of consignee, (in case consignee is a bank or any person other than a regd. dealer, give the name, address and regd. No. of the regd. dealer or the consumer in Tripura to whom the goods would be ultimately delivered).
3. Place of despatch.
4. Destination.
5. Lorry No.
6. Manifest No....and date.....
7. Description consignment -
8. Quantity-
9. Weight-
10. Value-
11. Consignor's invoice No. and date-
12. Railway receipt or Bill of lading or Air Note No.
13. Remarks (if any) -
(in case goods are sent outside the State indicate the permit No. and date authorising such export under rule 47C).

(i) I/We hereby declare that the above statements are true to the best of my/our knowledge and belief.

(ii) I/We also undertake to duly account for the transport of above goods and its delivery to registered dealers on the basis of permit issued by the Superintendent of Taxes according to provisions of the Tripura sales Tax Act, 1976.

Name in full of the Transporter.....

Address.....

Signature and status of the Applicant.....

CHECKPOST PERMIT

Checkpoint Permit No....

I hereby permit to transport the consignment detailed above across the barrier.

Seal:-

Date -

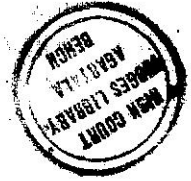
Officer-in-charge

.....Checkpoint.

Form XXIV was inserted vide The Tripura Sales Tax (Seventh Amendment) Rules, 1987.

Published by Authority

EXTRAORDINARY ISSUE



Agartala, Thursday, February 8, 2001 A. D. Magha 19, 1922 S. E.

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

GOVERNMENT OF TRIPURA FINANCE DEPARTMENT AGARTALA.

No. F. I-7 (6)-TAX/86 (P-III)

Dated, Agartala the 8th February, 2001.

NOTIFICATION

In exercise of the powers conferred by section 44 of the Tripura Sales Tax Act, 1976 the State Government hereby makes the following rules further to amend the Tripura Sales Tax Rules, 1976 namely :-

1. Short title and commencement

- (1) These rules may be called the Tripura Sales Tax (Twelfth Amendment) rules, 2001.
- (2) They shall come into force on their publication in the Official Gazette.

2. Amendment of sub-rule (1) of rule 3A

In the Tripura Sales Tax Rules, 1976 (hereinafter referred to as the Principal Rules) in Sub-Rule (1) of Rule 3A, for the words "an amount equal to the tax payable" the words "1.5% of the gross amount of the bill towards tax payable in case of r.c.c. bridge and 4% of the gross amount of the bill towards tax payable in respect of other works" shall be substituted.

3. Amendment of Rule 46A

In the principal Rules, for rule 46A, the following rule shall be substituted namely :-

46A (1) Every declaration to be given under sub-section (2) of section 38 shall contain a correct and complete accounts of the goods carried by the transporter and shall be in Form XXIV in triplicate and duly signed by him.

(2) The Officer-in-charge of the check post or the barrier, on being satisfied about the correctness of the statements made and particulars contained in the declaration in Form XXIV, shall seal it with his official seal and give a permit. The duplicate and triplicate copies of Form XXIV shall thereupon be returned to the transporter and the original copy shall be retained by the Officer-in-charge and the same shall be forwarded to the concerned Superintendent of Taxes after the end of every month.

Provided that a transporter, who has obtained a permit at the first check post or barrier under sub-rule (2), shall not be required to make any further declaration at any other check post or barrier in respect of only so much of the consignments to which the permit relates.

(3) Registered transporter, carrier or transporting agent under sub-rule (1) and sub-rule (2) of Rule 64A shall obtain, subject to the provision of rule 46B, the Form XXIV from the Superintendent of Taxes concerned on payment of such price as may be specified by the Commissioner. The Form shall be in triplicate and serially numbered and account shall be maintained in register in the office of the Issuing Authority. No form other than Form XXIV supplied from the office of the Superintendent of Taxes shall be entertained with effect from such date as the Commissioner may notify by publication in the local newspapers and Official Gazette. Registered transporter shall submit triplicate copy of Form XXIV to the concerned Superintendent of Taxes at the time of obtaining further supply of the said Form:

Provided that the transporter may be supplied with the Form XXIV in case the Superintendent of Taxes is satisfied that due to reasons beyond control of the transporter it is not able to produce the triplicate copy of form-XXIV taken earlier and the transporter has submitted an undertaking to produce such triplicate copy within 2 (two) months.

(4) If the Superintendent of Taxes considers it necessary so to do, he may specify the period on the Form-XXIV so issued by him, for which it will be valid.

(5) If any form-XXIV obtained by a registered transporter under sub-rule (3) is lost or destroyed or stolen, it should immediately report the fact of such loss, destruction or theft to the Superintendent of Taxes concerned.

(6) When the registration certificate of a transporter is cancelled/suspended, such transporter shall forthwith surrender to the concerned Superintendent of Taxes, all unused Form-XXIV remaining in stock with it and the concerned Superintendent of Taxes shall thereupon cancel such Form so surrendered.

4. Insertion of new rule 46B

In the principal rules, after rule 46A, the following rule shall be inserted namely :-

46B (1) If for reasons, to be recorded in writing -

- (a) the Superintendent of Taxes is satisfied that the applicant for form XXIV has not made bonafide use of such forms previously issued to him or that he does not require such form for bonafide reasons, he may reject the application,



- (b) if the Superintendent of Taxes is satisfied that the applicant does not require Form-XXIV in such number as he has applied for, for bonafide reasons the Superintendent of Taxes may issue such forms in such lesser numbers as in his opinion would satisfy the reasonable requirement of the applicant.

(2) For any breach of provisions contained in rule 46A by a transporter, the Superintendent of Taxes may reject the application for Form-XXIV made by such transporter.

(3) If the Superintendent of Taxes is satisfied that –

- (a) the applicant for Form-XXIV has delivered taxable goods to any body without obtaining valid permit, or
- (b) the applicant has concealed the actual particulars of the consignments transported by him, or
- (c) the applicant is defaulter in payment of composition money due from him under sub-section (1) of section 32 or penalty due from him under section 13A of the Tripura Sales Tax Act, 1976 within the prescribed date or within the extended period, the Superintendent of Taxes may reject the application for Form-XXIV made by such transporter.

5. Amendment of sub-rule (4) of rule 64A

In the sub-rule (4) of rule 64A of the principal Rules, the words "and it shall furnish a statement of stock of undelivered consignments in Form XXV quarterly" shall be added after the word "it."

6. Insertion of new Form-XXV

In the principal rules a new Form XXV shall be inserted as per Annexure – B.

By order of the Governor,

Manoj Kumar
Additional Secretary to the
Government of Tripura.

Report for quarter ending

[illegible]