TRIPURA PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION RULES, 1998.

The Tripura Professions, Trades, Callings and Employments Taxation Rules, 1998, No. F. 11-4 Published in the EXIRAORDNARY ISSUE OF TRIPURA GAZETTE Agartala, Monday, May 25, 1998, A. D. Jyaistha 4, 1920, S. E. THE TRIPURA PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION RULES, 1998. Dated, Agartala, the 13th May, 1998. NOTIFICATION In exercise of the power conferred by sub-section : (l) of Section 26 of the Tripura Professions, Trades, Callings and Empl oyments Taxation Act, 1997 (Tripura Act No. 3 of 1997), the Governor is pleased hereby to make the following rules Preliminary l. (l) These rules may be called the Tripura Professions, Trades, Callings and Employments Taxation Rules, 1998. (2) They shall come into effect on such date as may be appointed by the State Govern- ment by notification in the Official Gazette. 2. (1) In these rules, unless there is anything repugnant in the subiect or context,-— (a) "the Act" means the Tripura Professions, Trades, Callings and Employments Taxation Act, 1997 (Tripura Act No. 3 of 1997). (b) "Appropriate Government Treasury" means—the Treasury or sub Treasury of the sub-division where the place of work of a person or an employer is situated or such branches of the State Bank of India/United Bank of India in that sub-division as are already authorised to accept deposit on behalf of the treasury or sub-treasury (c) "Additional Commissioner of Profession Tax" means the offcer of the State Government appointed by that designation by the State Government under sub-section (2) of section 12 to assist the Commissioner , (d) "Assistant Commissioner of Profession Tax" means the omcer of the State Government appointed by that designation by the State Government under sub-section (2) of *ction 12 to assist the Commissioner , (c) section (f) (g) by that 2 mea ns the Coznmissioner of Professi.on Tax appointed under 'Ccynmis.sioner" 12 , "form" means form appended to these rules ; "inspector of Profession Tax" means the officer of the State Government appointed designation by the State Government under sub-section (2) of section 12 to assist the Commissioner ; (h) "Place •of work" in relation to a puson or employer means the place where such person or employer ordinarily carries on his pvofession, trade, cal)ings or emplovment or the place where salary and wages are disbursed to an employee (i) "Profession Tax Officer" means lhe officer of the State Government appointed by that designation by the Slatc Government under sub-section (2) of section 12 to assist the Commissioner ; for thc purpose of these rules, means a period of three months corn- (j) "quarter" 1st July, 1st October ancl 1st January : mencing from 1st Apvil, (k) "section" means a section of the Act ; for the purpose of these rules, means a period of six months com- (l) "six months", mencing from 1st April and 1st October, (2) Words and expressions used but not defined in these rules shall have the rneanings respectively assigned to them in the Act. GRANT OF CERTIFICATE OF REGISTRATION [ENROLLMENT AND AMEND. MENT AND CANCELLATION 'FHEREOF (l) An application for certificate of registration under sub-section (l) of section 5 D. shall be in

Form l. An applicant having places of work within the jurisdiction of different prescribed authorities shall make an application for registration separately to each such authority in respect of his place of work within the jurisdiction of that autho- rity. (2) On receipt of an application for registration, the prescribed authority shall grant to the applicant a certificate of registration in Form 11 if he is satisfied that the applica- tion is in order, and the necessary particulars have been furnished by the applicant. (3) If the prescribed authority finds that the application is not in order or all the particulars necessary for registration have not been furnished he shall direct the applicant to file a revised application or to furnish such additional information as may be necessary. After considering the revised application or the additional information, if any, the pres.'- cribed authority shall grant a certificate of registration in Form 11. 4. (1) An application for certificate of enrollment under sub-section (2) of section 5 shall be made in Form Ill. An applicant having more than one place of work in Tripura shall be granted only one certificate of enrol!ment. 3 (2) Where in applicant has more than one place of work in Tripura, he shall make a single application in respect of all such places, name in such application one of such places as the principal place of work for the purpose of these rules and submit such application to the prescr ibed authority in whose jurisdiction the said principal place of work is situated. (3) On receipt of an application in Form Ill, the prescribed authority may require the applicant to furnish such additional information or evidence as may be considered necessary for determining the amount of tax payable by him according to the Schedule appended to the Act. (4) After considering the application and such additional information or evidence as may be furnished, the prescribed authority shall grant a certificate of enrollment in Form IV- (5) M'here the applicant has more than one place of work in Tripura, as many copies of the certificate shall be issued to him as there are additional places of work in addition to one copy for the principal place of work. (1) Where the holder of a certifi.cate of registration granted under rule 3 clesires the certificate to be amended, he shall submit an applica.tion in Form I for this purpose to the prescribed authority setting out the particulars in respect of which he desires such amend:nent and reasons therefor together with the certifi- cate of registration and thereupon tae prescribed authority may, if he is satisfied with the reason given, Inake such amend ments as he thinks necessary in the certificate of registration. where (2) Notwithstanding anything contained in sub-rule consequent upon the amenclrnent of any of the items in column No. 2 or 3 of the Schedule to the Act the classification of persons or the rate of tax payable under the Act or both is or are changed and a new classification Of persons or a new rate of Tax or both is or are specified then the classification of persons or rate of tax r;.rentioned in the certificates of registration in Form il granted under rule 3 to the holders of such certificates prior to such amendment shall stand changed respectively to the new classification of person or the rate of tax or bcth so specified in the Schedule with effect from the date of coming into force of such amendment. 6. (1) A Certificate of enrollment granted under rule 4 shall remain valid for so long as it is not cancelled under sub-rule (2) of rule 7. (2) An application for amendment of certificate of enrollment shall be made in Form Ill to the prescribed authority. On receipt of such application the prescribed authority may require the applicant to furnish such additional informa- tion or evidence as may be necessary for determining the aomunt of tax payable by the applicant according to the Schedule to the Act, ana upon deterrnination of the amount of tax payable by the applicant, the prescribed authority shall make necessary amendment in the certificate of enrollment under his dated signature indicating the year from which the tax at the revised rate shall be payable. (3) Notwithstanding anything conta med jn sub-rule (2), where consequent upon the amendment of any of the items No. 2 or 3 of the schedule to the Act, the classification of persons or the rate of tax payable under the Act or both is or are changed and a nevv classification of persons or a new rate of tax or both is or are specified, than the classification of persons or the rate of tax payable or both as 4 mentioned in the last paragraph of the certificate of enrollment in Form Ill granted under rule 4 to the holders of such certificates prior to such amendment shall stand changed respectively to the new classification of person or 'the new rate of tax or both so specified in the Schedule with effect from the date of coming into förce of such amendment. 7. (1) The certificate of registration granted under the rule 3 may be cancelled by the prescribed authority after he has satisfied himself that the employer to whom such certificate was granted has ceased to be an employer. (2) The certificate of enrollment granted under rule 4 may be cancelled by the prescribed authority after he is saLisfied that the enrolled person is dead or that has liability to pay tax has ceased ; Provided that where consequent upon the amendment of the Schedule to the Act, the rate of tax payable by such person is specified at nil but he

continues in his profession, trade, calling or employment, the certificate of enrollment shall not be cancelled

8. The holder of the certificate of registration shall display conspicuously at his place of work the certificate of registration

9. If a certificate of registration or a certificate of enrollment granted under these rules is lost, destroyed or defaced the holder of such certificate shall apply to the prescribed authority for a duplicate copy of such certificate and the said authority after necessary verification issue to the holder of the certificate a copy of the original certificate and the copy so issued shall bear the endorsement reading "Duplicate Copy".IO. The certificate to be furnished by a person to his employer under the second provision to section 4 shall be in

11. The Commissioner shall every year give a public notice by publication in the newspapers directing all persons and employers liable to pay tax under the Act, to get themselves enrolled or registered, as the ease may be (unless they are already enrolled or registered), to furnish returns and pay the tax according to the provisions of the Act and these rules.12. (1) Every employer registered under the Act shall furnish a monthly return in

Form VII on or before the last day of every month showing therein the salaries and wages paid by him in respect of the month immediately preceding that month and the amount of tax deducted by him from the salaries and wages. (2) Before any registered employer furnishes the return required by sub- rule (1) he shall pay into the appropriate Government Treasury the full amount of tax due according to the return. In making the payment challans shall be filled up in quarduplicate. One copy of such challan shall be retained by the appro- priate Government Treasury, one copy shall be sent to the prescribed authority and the other two copies shall be returned to the registered employer duly signed and sealed as proof of payment. The return shall be accompanied by one copy of the challan and the other copy shall be retained by the registered employer. 5 (3) The employer required to pay any amount of tax, penalty. interest or composition money under the provisions of the Act other than the amount payable as per return under sub-rule (l)shall credit the same in the appropriate treasury in the manner as prescribed in sub rule (4) Notwithstanding anything contained in sub-rule (l), a registered employer may, upon his applying to the prescribed authority in Form VIII for permission to furnish quarterly, half-yearly. or annual returns, be pet nitted to furnish 12tura subject to th3 following conditions , (a) that the employer shali pay into the treasury within thirty days of the comxence- ment of the period comprising the quarter, half-year or, the year, as the case may be, to be covered by the return an amount equivalent to the tax payable at the rates specified in column 3 of the Schedule to the Act on account of salary and wages that he may pay to his employees for the said period , (b) that the return in Form VII shall show the salary and wages paid by the employer in respect of the period -comprising the quarter, half-year or yelr, as the c-lse may be and shall be furnished before the last date of the month following the said period. If the tax payable according to the return is more than the tax paid in advance under clause (a) the employer shall pay the balance due before furnishing the return in the manner laid do.vn in sub-rule (2) ; (c) that if the amount of tax paid in advance under clause (a) is grater then the anlount payable according to the return, than the employer shall furnish the return showing the amount paid in excess , (d) that the employer shall deduct the amount of tax from the salary or wages of his employees only when he pays the same to them , (e) that if the employer conunits any breach of any of the foregoing conditions, the prescribed authority may, after giving the employer reasonable opportunity of being heard, cancel the permission granted under this rule and the employer shall thereafter furnish the returns in accordance with the provi- sions of sub-tulle (l)

5. Notwithstanding anything contained in sub„rule (1) and (2), a registered employer having more than one place of under the jurisdiction of differ ent authorities may, upon his applying to the Commissioner be permitted to furnish a consolidated return and pay taxes from his principal place of work in respect of all the places of work for which separate certificates of registration under rule 3.have. been obtained by such employer subject to the following conditions : (a) that the complete records of disbursement of salaries and wages in respect of all the places of work for which separate certificates of registration have been obtained are maintained in the principal place of work. (b) that the return in

Form VII shall accompany a complete list of all places of work with their respective registration number ; (c) that if the employer fails to comply with the provisions of the Act, the permission granted may be revoked by the Commissioner after giving the 6 employer a reasonable opportunity of being heard. On such revocation, the employer shall be required to furnish return from all the places of work in respect of which separate certificates of registration have been granted and pay taxes in accordance with the provisions of sub-rules (1) and (2). (6) The Commissioner in granting perrmission to the registered employer under sub-rule (5) shall keep the different prescribed authorities having jurisdiction over the place of work of such employer informed of the fact that permission has been granted to the employer to file a consolidated return and to pay taxes from his principal place of work and thereupon each prescribed authority shall keep an appropriate note in the file of the employer registered in his jurisdiction. (7) All proceedings in respect of registered employer furnishing consolidated return under sub-rule (5) shall stand transferred to the prescribed authority having jurisdiction over the principal place of work of the employer from the authorities having jurisdiction over the places of work granting certificates of registration under rule 3 Explanation: In this rule "Commissioner" includes an Additional Commissioner of Profession Tax appointed under sub-section (2) of section 12. 13. (1) The Treasury Offcer, the Sub-Treasury Offcer or the pay and Accounts Offcer, as the case may be, in case of self drawing Government servants and the Drawing and Disbursing Offcer, in the case of other Government Servants, shall be responsible for the deduction of due amount of tax from the pay bill of Government servants as defined in sub-cla use (1) of clause (b) of Section 2. The deduction shall be made monthly and the pay or wages of such an employee for the month of February shall not be permitted to be drawn unless the tax due for the period from March to February or part thereof or from the month in which the employee has attracted liability to pay tax to the month of February, as the case may be, has been fully deducted and credited to Government account under the head 0028—OTHER TAXES ON INCOME AND EXPENDITURE TAXES ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS, ETC. and a Sche- dule in Form IX showing such deduction has been er;colsed with the pay bill. S-y.here the tax is deducted in cash while disbursing salary to an employee, it shall be creditted to the Governrnent account throug challan under the head 0028—OTHER TAXES ON INCOME AND EXPENDITURE TAXES ON PROFESSIONS, TRADES. CALLINGS AND EMPLOYMENTE ETC. within fifteen days of the date on which the salary is disbursed to the employee. The Drawing and Disbursing Oficer, the Treasury Omcer, the Sub-Treasury Offcer or the Pay and Accounts Offcer, as the case may be, shall furnish to the Commissioner not later than 30th April each year a certificate that the tax payable in respect of employees for whom he drew or passed pay bills during the ye21" immediately preceding has been deducted in accordance with the provision; of Schedule to the Act. (2) The Commissioner may, if he considers necessary, require the Drawing and Disbursing Offcer, the Treasury Omcer, the Sub-Treasury Offcer or the Pay and Accounts Officer, as the case may be, to furnish to him a statement relating tn payment of salary paid to the Government servants during any specific period. Such statements shall show the name of the employees, the details of salary drawn, the amount of tax deducted therefrom and the period to which the tax relates. 7 (3) An empl oyer hall he Itsponsible for ded uction of the d Lie amount tax from the salat-y or wages of the employees as defined in sub-clauses (ii) and (iii) of cla use (b) of section 2 and depositing in the traeasury the amount so deduceld il. the Inannet prescribed in rule 12. (4) Notwithstanding the provisions contained in sub-rules (i) and (3) of this ru'e an employee to pay tax shall not cease until the liability of the due amount of tax in respect of him has been fully paid to the Government acco unt and without prej Lidice to the aforesaid provisions, the said amount may be recovered from him if the employer OT the prescribed authority is satisEed that the alnount has not been deducted from his salary or wages. 14. (l) The notice under sub-section (6) and (7) of section 5 shall be in Form X and the notice under sub-section (3) of section 6 shall be in Form X l. (2) The notice of assessment under sub-section (2) or sub-section (4) of section 7 shall be in Form XII and the notice of demand under sub-section (5) of section 7 and for other demands. including the penlty imposed under the Act shall be in Form XIII. 15. (l) A person liable to pay tax shall make payment of the tax in the manner prescribed in rule 12 within the period specified in sub-section (2) of section 8 and shall forward a copy of the receipted challan to the prescribed authority. A person other than a person specified in column 2 against entires in. serial number I of the Schedule to the Act shall, in addition to the receipted challan, also forward to the prescribed authority and appendage in Form XIV duly mfilled in If it comes to the notice of the prescribed authority that a person enrolled under (2) sub-section (2) of section 5 has failed to

pay the amount of tax due from him in the manner laid down in sub-rule (l), he shall serve on that person a notice in Form XV specified in the notice to attend in person or thro ugh an req uiring him on a date a uthorised representative for showing cause for not-payment of tax. After giving the person a reasonable opportunity of being heard and after holding such enq uity as may be deemed necessary or otherwise if the prescribed authority is satisfied that the tax is payable bul it has not been paid, the said authority shall serve a notice of demand in Form XVI on that person or his representive to pay the amount within fifteen days from the receipt of the notice. (3) Where Ibe prescribed authority has, upon information received, reasons to believe that any person enrolled under sub-section (2) of section 5 of tbe Act and specifiep in column 2 against any one of the entires of the Schedule to the Act, has paid tax for any year at a rate lower than what is payable by such person under the Act, he shall serve upon such prson a notice requiring him to attend, on a date specified in the notice in person or through an authoriseo representative for showing ca use for non PayRment of full amount of tax and against determination of tax under sub-section (2) of section 18 of the Act, After giving such person a reasonable opportunity of being heard and after examiming such accounts or documents or holding such enquirty as may be deemed necessary or otherwise, if the prescriued authority is satisfied that tax has been paid at a rate lower than what is payable by such person ur-der the Act he sh 11 determine such amount to tax that is payable by him undet the Act and serve a notice of deinand in Forni XIII on such person to pay the amount due within fifteen days the receipt of the notice. (4) if a person liable to pay tax has failed to get himself enrolled, the prescribed authority shall serve on that person a notice in Form XVII req uiring him on a date specified in the notice to attend in person or through an authorised representative for showing cause for non-enrollment. After giving the person reasonable opportunity of being heard and after such enquiry as may deemed fit or otherwise, the prescribed authority shall assess the tax due to the best of his judgement and serve on him a notice of demand in Form XVIII to pay the tax within fifteen days from the receipt of' the notice. Collecting Agents and matters relating thereto 16. Upon appointment of collecting agents, if any, by the State Government under section 13 their names and the manner in which such collecting agents shall carry out the functions assigned to them, the manner in which the collecting agents Shal! render accounts to the Commissioner, powers, the collecting agents shall exercise and the area over which they shall exercise such powers and the class of peisons or employees from whom such collecting agents shall collect tax will be specified in a notice to be published in the Offcial Gazette, The notice•when published shall form a part of these rules. Refunds 17 (l) When the prescribed authority is satisfied that a refund of tax, penalty or interest, if any, is due to a person under section 19 he shall record an order showing the amount of refund due and shall communicate the same to the person or the employer concerned, (2) When an order for refund has been passed under sub-rule (l), the prescribed authority shall, if the person or the employer desires payment in cash. issue to him a refund payment order, subject to the proviso to section 19. If the person or the employer desires payment of the refund by adujstment against (3) any amount payable by him in respect of the period for which return is to be furnished or payable under notice in Form XIII, the prescribed authority shall grant a refund adj ustment ord er. Shifting of Place of work 18. (l) If the holder of a certifiate of registration or a certificate of enrollment in one area shifts his place of work to another area, he shall within fifteen days of such shifting, give notice thereof to the prescribed authority from whose office the certificate was issued and shall at the same time send a copy of such notice to the prescribed authority exercising jurisdication over the area to which the place of work is shifted. 9 (2) With effect from commencement of the month immediately succeeding that in which the notice is given, the prescribed authority having jurisdicdtion over the area to which the place of work has been shifted, shall exercise all powers and discharge all functions pertaining to the determination and recovery of tax and all other matters ancillary thereto in respect of such Persons or employers. Appeal, revision and rectifications of mistakes 19 (l) An appeal under sub-section (l) of section 14, from an order passed by a prescribed authority shall lic to the Additional Commissioner of Profession Tax. (2) No appeal shall be entertained after the expiry of sixty days from the date of receipt of demand notice or the order. Provided that the appellate authority may admit an appeal after the expirty of the above period if he is satisfied that there was good and sufficient cause for the delay. (3) No appeal shall be entertained unless the amount of tax or penalty in respect of which the appeal has been preferred has been paid in full. (4) The appellate authority, in disposing of an appeal, may— (i) confirm, ann ual, red uce, enhance or otherwise modify the assessment or penaliY or interest, or (ii) set aside the assessment or penalty or interest and direct the

authoirty which made the assessment or imposed the penalty or charged the interest to pass a fresh order after further enquiry on examination of records, or (iii) confirm, modify or set aside any order other than an order assessment or imposition of penalty or charging of interest and direct the omcer xpassing the order to pass a fresh order after further enquiry or hearing the person aggrieved. 20. (l) Revision under sub-section (4) of section 14 shall lie from an order passed in appeal to the Commissioner of Profession Tax. (2) No revision shall be entertained after the expirty of sixty days from the date of the receipt of the order. (3) No order in revision shall be passed without giving the applicant a reasonable opportunity of being heard. (4) The Commissioner may, of his own motion. revise any order passed by any authority under the Act : Provided that no order shall be revised by the Commissioner of Profession Tax of his own motion after the expiry of three years from the passing of the impugned order and without giving the person •likely to be affected adversely by the order a reasonable opportunity of being heard. (l) application for appeal or revision shall be made in duplicate Form XIX and 21. shall be presented to the appropriate appellate or revisional authority, as the case may be by the appellant or applicant in person or by his authorised representative or be sent by it must contain a clear stfltement of the facts and state registered post to the said authority, precisely the relief prayed for, (2) The application for appeal or revision shall be accompanied by a copy of the order a copy of the treasury challan in proof of the against which appeal or revision is filed, deposit of the full amount of tax assessed or penalty imposed. as well as other relevant papers and it must be duly signed an.d verified by the appellant or the applicant. as the case may be

22. A petition of appeal or revision not in conformity with lhe rules relating thereto may be summarily rejected

23. Any authority under the Act may, of his own motion or on an.application beling made in this behalf, rectify any mistake apparent on the face of the record in any order passed by such authority including his predecessor-in-office and any authority subordinate to it . Provided that if an order under this rule has an adverse affect on an employer or a person, no such order shall be passed unless a reasonable opportunity of bc)ng heard has been given to such employer or person . Provided further that no order under this rule shall be passed after the expiry of three years from the passing of the imp ugned order

24. Before any authority passes any order in revision or by way of rectification of any mistake, he shall serve upon the person or the employer a notice in

Form XX if the effect of such order is likely to be adverse to the person or the employer.ervice of notice (I) Any notice which is issued under the provisions of the Act, or these rules or which 25. is required to be issue for carrying out the purposes of the Act, may be served on I a person or an employer by any of the following methods . (i) personally upon the addressee, if present , (ii) by massenger , (iii) by registered post , Provided that if the authority issuing the notice is satisfied that an atttempt has been made for service of notice by any one of the above mentioned methods and the addressee is avoiding service or that for any other reason the notice cannot be served by any of the above mentioned methods, the said authority may, after recording his reasons for so doing cause such notice to be served by afflxing a copy of the notice on some conspicious place in his omce and on the last notified place of work and a notice so served shal be deemed to have been duly served. 11 (2) When a notice is sent by registered post, it shall be deemed to have been received by the addressee on the expiry of the period normally taken by a registered letter in transit unless the contrary is proved. Fees 26. (1)Fees at the following rates shall be payable on an application for appeal, revision and rectification of mistake : (a) Upon an application for appeal Rupees ten only (b) Upon an application for revision Rupees twenty only (c) Upon an application for Rectification of any mistake Rupees two only. (2) Fees of rupees two shall be payable on an application for grant of duplicate copy of certificate of enrollment registration or any other order passed by any authority under the Act. (3) All fees shall be paid in court-fee stamps. Miscella neous 27. Whenever any order is it passed by any authority affecting the liability of an employer or a person, a copy of such order shall be furnished to such employer or person as the case may be, free of cost

28. All searches and seizures under section 17 shall, as far as possible, be made in accordance with the provisions of the code of Criminal Procedure, 1973

29. An omcer exercising power und er section 17 may take the assistance of any police offcer not below the rank rant of an Assistant sub-Inspector of Police. By order of the Governor, S. K. Rakesh Jeint Secretary Io the Governinent of Tripura, 12 [See rule 3(1) 5. | Application for Certificate of Registration/Amendment of Certificate of Registration To (Prescribed Authority) I have to apply for a certificate of of Certificate of yegistration under the Tripura Professions, Trades. Callings and Em Taxation .Act. 1997 as per particulars given below. [PLEASE TYPE OR USE BLOCK LETTERS ONLY Name of the app!icant — Address Profession/ Trade/Caliing/Empl oytnent Pin Code — District Status of person signing this form Put( ) mark below- the heading whichever. is applicable Pri ncipal Agent Manager Director Partner Proprietor Individual 01 Officer Class of Employer) mark below the heading whichever is applicable Put (Firm 02 Co m pany 03 Corporation 04 Society 05 Club 06 Secretdry Ass ociation 07 If registered under The Tripura Sales Tax Act, 1976/Central Sales Tax Act, 1956, the numbers of registration Certificates held The Tripura Sales Tax Act, 1976 Registration Certificate No. The Central Sales Tax Act, 1956 . Registration Certificate No. Names and addresses of other places of work, if any, in Tripura Name• 1. 2. 3. 4, *5. Number of Certificate of registra tion 6." Grounds on which amendment is sought '[We have in my/our Employment... 13 Address employees and their break-up accordiaz to the slab of salary specified in column 2 against Serial No. I in the schedule is as follows Slab of salary (Range of monthly) gross income) Rs. 1250.00 and above And upto Rs. 1650.00 Rs. 1651.00 and above And upto Rs. 2100.00 Rs. 2101.00 and above and upto Rs. 3300.00 Rs.- 3301.00 and above Monthly Tax No. of employees Rs. Rs. Rs. 21.00 29.00 33.00 42.00 Code No. 0101 0102 0103 0104 The above statements are true to the best of my knowledge and belief. Date... (Tp be filled in Sign-ature. Status. .. only in case it is an application for amendment) 'ACKNOWLEDGEMENT' (Particulars of names and address to be filled in by the applicant) Received an application for Certificate of registration/amendment of Certificate of Registration in

Form I from . Name of the applicant Full Postal Address Date... Receiving Officer's Sign•ature. 14 TRIPURA PROFESSIONS & TAX DATA P. T. Registration No. (For omce use only) Date of Regn. Employer's Code/Catg. Tax Amount (in Rupees) Number Name prefix The MIS. Etc. (to be filled in by applicant in BLOCK LETTERS) Name proper Permanent Income Tax No. Central Sales Tax Act. 1956 Registration No. Address Lin Mode of paynent Mode of payment (M-Monthly. Q-Quarterly, H-Half-yearly, Y -Yearly) The Tripura Salc Tax Act. 1976 1 Address Line—2 Address Line—3 Pin Cod, Town-Name 15 INSTRUCTION FOR THE TAX-PAYER FOR FILLING UP THE FORM Please use one capital letter or one-figure for each box 2. Please fill up the 3. fitl up the Name prefix boxes thus €Name •A; Proper ' 'Addret,s Line' boxes thus 4. please 5. Please do not use commas and full-stops• , of words or figures. leave one box blank after one complete set the boxes provided fail to, contain. all the information regarding name and address use abbreviations. In" the boxes' for address please name: of. the police station if you atb a resident of Agartala and the name of Sub-division if you are • as resident any District of' Tlipura . ACKNOWLEDGEMENT (Particulars of name and address to be flited in by the applicant) Received aad applicati for certificate of registration/amendment of Certificate of Regis, tration in Form I from: Name of Applicant... Full Postal Address Receiving Signature Date... 16, FORM [See rule 3 (2) Certificate of Regi strati an This is to eertify that the Individual/Firm/Company/Corporation/SoeietY/ Elub/Association knoun as... and located at.. has been registered vide P. T. Registration No. as an employer under the Tripura Profession. Traders, Cal hügs and Employments Taxation Act

1997. The holder of this certificate as additional place of work at the following addresses. Return in prescribed form shall be furnished by the emptoyér in respea of each month seperately on or before the last day of the following month. The tax caJculated according to the follow ing Schedule shall be pa»ble monthly with the retuen and the receipted challan in token or payment of- the tdX be attached to the return eunless otherwise permitted by sub rule (4) of rule 12. 1 I. Rs. Rs. Rs. Rs. 2 3 Salary & Wages earners, Range of monthly Gross income whose monthly salary or. wages are 4 Monthly rate 1250.00 and above and upto Rs. 1651.00 and ubove and upto Rs. 2101.00 and above and upto Rs. 3301.00 and above 1650.00 2100.00 3300.00 Rs. 21.00 Rs. 29.00 3300 Rs. Rs: '42.00 Signature Designation 0101 0102 0103 0104 Seal • mace Date 17

FORM—III (See rules 4 (1)/6 (2) Application for a Certificate of Enrollment/amendment of Certificate of Enrollment (PLEASE TYPE OR USE BLOCK LETTERS ONLY) To... (Prescribed authority) I hereby apply for a Certificate of enrollment/Revision of Certificate of enrollment under the Tripura Professions, Trades, Callings and Employments Taxation Act, 1997 as per particulars given belovv Name of the applicant Pr ofessi on/ Trade/ Calling/ employment Address Date of Commencement of Pin Code District. ** ** ** Profession/ Trade/Calling/Employment Period of standing in the Profession Annual gross business Annual turnover of all sales/purchases Monthly Average numbers of workers during the last preceding year in the factory Monthly Average number of employees during the last preceding year in the establishment. Permanent Income Tax Account Number. Number of Taxis, three wheelers, light motor vehicles, goods vehicles, trucks and busses for which permits under the motor Vehicles Act, 1939 are held. If Co-operative Society, the professions, trades, callings in which it is engaged and whether it is a State level or District level society. Please describe here fully the profession, trades, callings or employments in which year are engaged. Please fill in whichever is applicable. If the applicant is covered by more than one entry of the schedule to the Act he Note — should Specify himself as falling under the entry where the rate of tax is the highest. 18 ** If an employee of any diplomatic or cons uler omce or trade commissioner or any foreign country, the name and address of the employer and the monthly salaryor wages earned in respect of employment. * *If sim ultaneously engaged in employmentof more than one employer, the names and addresses of all such employers and the rnonthly salary received from eath of them. (Names and addresses of other places of work, if any, in the satate _of Tripura). Total number of other places of work If registered the Tripura (Sales Tax) Act, 1976!Central Sales Tax Act, 1956 the number of registration certificate held number The Tripura (Sales Tax) Act, 1976 registration Certificate No. Central Sales Tax Act, 1956 registration Certificate No. (Please fill in this part in case the application is for amendment of a Certificate of enrollment) Numper of Certificate of enrollment Grounds-on whlch åmendment is sought The above statement are true to the best of may knowledge and belief. Date Please fill in whichever i applicable Signature Status ACKNOWLEDGEMENT (Particulars of name and address to be filled in by the applicant) Received an application for a certificate of enrollemtnt/amendment of certificate of enrollment ment in form Ill from. Name of the applicant Full postal Address. Date Signature of Receiving OMcer TRIPURA PROFFSS!ONS & TAX DATA For offce use Lily) l'. T. Enrollment No. Zone Number Name prefix Sri Smt./Dr. Mr. Mrs/Miss/etc. Date of Enrolln ent Professions Code/ Ca tg. PDMMYY (be fined in by applicant in BLOCK LETTERS) Tax paya ble (in Rupees) Mode of payment Permanent income Tax No • Central Sales Tax Act. Registration No. Toen Name -Name proper 1956 Address Line I Address Line 2 Address Line 3 Y —Yearly The Tripura Sales Tax Act. s, 1976 Pin Code 20 INSTRUCTION FOR THE TAX-PAYER FOR FILLING UP THE FORM l. Please use one capital letter or one figure for each box

2. Please fill up the Name perfix boxes thus 3. Please fill up the 'Name Proper' 'Address Line' boxes thus 4

5. Please do not use 'commas' and 'full-stops', leave one box blank after one complete set of words or figures. If the boxes provided fail to contain all the information regarding name and address please use abbreviations. In the boxes for address give the name of the police station, if you are resident of of Agartala and the name of the Sub-division if you are a resident of any District of Tripura, ACKNOWLEDGEMENT (Particulars of name and address to filled in by the applicant) Received an application for certifieate of enrollment amendment of Certificate of enrollment in

Form Ill from. Name of the Applicant Full Postal Address Signature of Receiving Offcer pate 21 FORM [See rule 4 (4)] Certificate of enrolhnent No.... This is to certify that... callings/employment *known asi... operates*/owns with... engaged in the profession/trade, located at... and has been enrolled under the Tripura Profession, Trades Callings and Employments Taxation Act, 1997 vide P. T. Enrolment No on The holder of this certificate has additional places of work at the following address. The holder of this certificate shall pay the tax at the rate of Rs Per annum on or before the 30th September of every year, on or before* In the manner prescribed in rule I S of the Tripura Professi ons, Trades, Emnloyments Taxation Rules, 1998. Callings and Seal . Place.. Date... Strike eut whichever is not applicable, Signature • Desi gnation. FORM V (See rule IO) Certificate to be furnished by a person to his employer (Name) (Address) hereby certify that I am engaged in the profession/trade/callings *schedule... specified in entry schedule appended to the Tripura Professi ons Trades, Callings and Etnpl oyments Taxation Act, 1997 and that the rate of tax payable by the under the same entry, namely, Rs per annum is more than the rate of tax payable by me under Entry I in the said Sched ule in respect of my employment. with (Name of the employer) (his addres) I also certify that T shall get myself enrolled and shall pay the tax* I have got myself enrolled under certificate No... date Have paid the taxjshall pay the tax. Place. .. Date... Strike out whichever is not applicable, and Signature 23 ORM VI (See rule IOi Certificate to be furnished by person who is simultaneous!y engaged in empl oyment of mere than ene empl oyer. (name and address). .. hereby certify that I am engaged in employ ments with the following employers. Name of the Employer l. 3. 4, 5. and that I shall get myself enrolled and shall pay the tax* myself enrolled and have paid the tax/ Address of the Employer I have got shall pay tax, I hold the Enrollment Certificate No... Place... Date.. ..Date... ..Signature *Strike out whichever is not applicable. 23 I ORM VI (See rule IO) Cetificate to be t'urnished by a person who is simultaneous!y engaged in empl oyment of mere than ene employer. (name and address). . hereby certify that I am engaged in employments with the following employers. Name of the Employer 1. .7. 3. 4, 5. and that I shall get myself enrolled and shall pay the tax* Address of the Employer I have got shall pay tax, myself enrolled and have paid the tax/ I hold the Enrollment Certificate N.... Place Date... *Strike out whichever is not applicable. ...Date... ...Signature Profession tax Registration 24 FORM Vu (See rule 12) Ret urn Period From Certificate No. Enroll ment Certificate No Empl oy ees whose Monthly salary wages are Range •of monthly gross Rs. 1250.00 and above And upto 1650.00 Rs. 1651.00 and above AAd upto Rs. 2100.00 Rs. 2101.00 and above And upto Rs. 3300.00 Rs. 3301.00 and above Tax amount Interest Amount TOrAL AMOUNT No. of inc ome Employees 2 Rs. Rs. Rs. Rs. Rate of tax 3 21 oo 29.00 33.00 42.00 0101 0102 0103 0104 The above statement are true to the best of knowledge and belief. Date Place Signature Amount of tax dedueted Monthly Rate 4 Designation 25 Form VIII (See rule 12 (4) J Applieztion for permission to furnish returns covering a quartei, six months ora year . (Prescribed authority) ... .(Name•..... . . ..(Address)/..... ... 1/We ... . Who amiare a registered employer holding Registration Certificate No. under the Tripura Pr ofessions, Trades, Callings and Employments/taxation Act. 1997 hereby apply for permission to furnish, w e. f... . .....returns fora period covering a quarter/six rnd)ths/Year in accordance with rule 12(4) of the Tripura Professions, Trades. Calling and employments Taxation Rnles, 1998. ..empioyees and their break up accordingly I/ We have in my/our employment.... ..... to the slab of salarys pecified on column 2 against serial number I in the Sched ule is as follows. Slab of salary Range of monthly gross income Rs 1250,00 and above And upto Rs. 165000 Rs. 1651.00 and above and upto Rs. 2100.00 Rs. 2101.00 and above And Rs 3300.00 Rs. 3301.00 and above Tax amo Int Interest Amo unt TOTAL AMOUNT Number of employees Monthly rate Rs. 21.00 0101 Rs. Rs. Rs. 29.00 33.00 42.00 0102 0103 0104 or the said period not later than 30 I/We shall pay the-tax in respect ot' the said empl oyees days from the commeneement of the period to be covered by the returns. Place Date Signature (Employer) Status . 26 FORM [see Rule 13 (l) 1 Statement of recovery Head of Account Period of Amount Salary Bill recovered Under which Name of Department Section Establishment Rupees.... .... Salaries are drawn For credit to thec 0028 other Taxes on income and expenditure taxes on professi ons trades, calling and employ- ment etc." 5 .....in...words. . .(in figures) Self-drawing omcers/Drawing Omcer. Signat ure 27 FORM X (See rule 14 Section 5 (6) Section 5 (7) Notice to an employer,/person for showing cause for failure to apply for certificate of registration or enrollment certificate (for giving false information. (Employer or person) (Address) (a) Whe •eas bein ! liable to registration/enrollment ulder sub-section (6) of section 5 under the Tripura professions, Trad es, Callings and Employment Taxation Act, 1997, you have failed to apply for registration enrollment within

the required time. (b) Whereas being liable to registration/enrollment you have deliberately given false infor- mation in your application under section 5. hereby give you notice to attend in person or through an authorised representative and to show cause why a penalty not exceeding rupees for Rs. each day of delay/Rs..... . ...should not be imposed upon you under sub-section (6)*/(7) of section 5. Please take notice that the cause shown by you will be heard by the undersigned. Seal . Place... *Strike out whichever is not applicable. Signature... Designation 28 FORM X1 [See rule 14 Section 6 Notice to an employer for showing cause for non-submission of return. . (Employer) . (Address) Registration certificate No... . (a) Whereas you having been registered under section 5 of the Tripura Professions . Trades. Callings and Employments Taxation Act, 1997 you have failed to file the returns within the required time for the month quarter six months year... .... I hereby give you notice to attend in person or through an authorised .representative and to show cause why a penalty not exceeding rupees.... for each day of delay should not be imposed upon you. Please take notice that ex-parte orders may be passed in the event of default to I appear personally or through an authorised representative on, Seal Place Date... Strike out whichever is not a'pplicable. Signature... Designation... (a) (b) 29 FORM Xu See rule 14 (2) Notice of assessment under Section 7 (2) 7 (4) Registration Certifi cate No. (if any) *Whereas I am not satisfied that the return/returns furnished by you for the mon th/peri is!are *correct and complete, *Whereas you have failed to get yourself registered. (c) Whereas you having been registered have failed to fife the return/returns within the required time for the month/period. I hereby give you notice t) atte id in person or through an anthoriwd representative alongwith the accounts papers and other evidences in support of your return,lrettrns * *filed. I hereby give you notice to attend in person or through an authorised representative alongwith accounts & 01 her evidences relating to your employees and the monthly gross expenditure incurred over the disburse:nent of sala;ies and wages to them. Please take notice that ex-parte orders may be passed in the event of default to appear pzrsonally or through an authorised representative on Seal Date... Place *Strike out whichever is not applicable, Signature Designation 30 FORM [See rule 14 (2)] Notice of demand for payment of tax interest penalty. Registration Certificate No.... Enrollment Certificate No.. Address Please take notice that where as your * * Assessment Appeal Revision proceeding for the period Rectification Penalty Proceeding has been duly disposed of under section rule you are hereby directed to deposit the following amount in the Government Treasury within 15 days of receipt of this notice. (i) Tax assessed (ii) payable, if any (iii) Penalty if any... Less Amou nt already paid, if any Net demand Exceses Amount in Words.. Seal Place... Date... Total Signature l)esignati on * Strike out whichever is not applicable. 31 FORM [See rude 15(1) Form of an appendag± to be filed by a tax Payer included in serial numbers 2 to 17 of the Schedule to the Act. Please type or use capitai letters to furnish the following l. 2. 3. 4. 6. 7. 8. 9. IO. 11. 12. 13. 14. 15

16. Location and address. Number of the registration Callings and Employments Number of the registration Number Of the registration Type of Profession. Trade. information . certificate granted under the Trip ura Professions. Taxation Act. 1997. certifica!e granted under the Tripura Sales Tax Act. certificate granted under the Central Sales Tax Act. Calling, Employment & Profession Code no. Date of commencement of Profession. Trade Calling. Employ ment. Are you liable to pay income tax under the Income-tax Act. 1961 ? Trade 1976. 1956. Ye,/N0 If the answer is yes. State the Income-tax permanent account number. If any and District and Ward of the Income-tax-Offcer by whom you are liable t be assessed. Total number of other places of work in Tripura. Number of employees. Number of Taxis including Auto rickshaws. Three Wheelers. , vehicles truck or buses for which permits held. Number of buses and Trucks for which permits held. Are you a District level Co-operative Society ? Are you a Schedule Bank ? or other light motor Yes/N0 Yes/N0 Previous year's gross turnover gross business in nearest thousands of rupees. Previous year's purchases in nearest thousands of rupees. The above statements are true to the best of knowledge and belief. Date... Place... Designation Signature... 32

FORM XV see Notice to a defa ulting enrolled person Enrollment Cart ilicate Number (Address) Please take notice that— Whereas being a person enrolled under sub-section (2) of section 5 of the Tripura P10fessi ons, Trades, Callings and Employments Taxation Act, 1997 you have failed to pay tax amounting to Rs. . for the year ending within the due date. , ...which is due from you e.as per your enrollment certificate at You are hereby directed to attend in person or •thro agh an authorised representative to show cause why appropriate action should not be taken against you are for recovery of the tax and interest thereof. Please note that if you are agreeable, to pay the said amount of Rs. and the intere»t thereon of Rs. to the treasury and submit to me on or bofore—a receipted copy of challan for the said amount and in that event you need not attend before me as directed above. Place Date Signature Designation... 33 FORM XVI rule 15 Notice to an enrolled person communicating the Result of proceeding under rule 15 (2) Enrollment Certificate Number Address Please take notice that— The tax amounting to Rs for the year ending before tax. ...as per enrollment certificate was payable by you on or ...and whereas—you have failed to pay the said amount of You are hereby directed to pay Rs... the said amount of tax and an interest of Rs being thereon within 15days of the receipt of this notice failing which anpropriate action to rec over the said amount of tax and interest will be taken agzinst you. Seal Place... Date ... Signature Designati on 34 FORM XVII [See rule 15(4)] Notice to a person who has failed to get himself enrolled or pay tax .(Address) Whereas I am satisfied that you are liable to pay of tax and enrollment under Section 5(2) of the Tripura Professions, Trades. Callings and Employments Taxation Act, 1997 (Trip ura Act No. 3 of 1997) . And whereas you failed to get yourself enrolled and to pay the tax due from you. You are hereby given notice to appear in person or through and authorised represen- tative on... at before the undersigned with accounts, registers, documents and other evidence as have been maintained by you. Seal : Place... Date... Signature... Designation... 35 FORM XVIII rule 15(4)] Notice of demand to a person who has failed to get Himself enrolled To (Address) Whereas the proceedings against you under rule 15 have been disposed of on... and amount of tax of you Rs. payable by you in respect of the period... has been assessed and You are hereby directed to pay the said amount within a period of 15 days of receipt of this notice failing which appropriate action will be taken against yeu for the recovery of the amount. Seal Place... Date... Signature Designation To i) ii) iii) iv) v) vi) (b) (c) (d) (e) 36 FORM XIX (See rule 21) Appeal/Revision application against an order of Asessment/appeal/penalty/interest. I hereby appeal/apply for revision and furnish the following particulars • Registration Certificate Number... Enrollment Certificate number Name of the employer and status. Style of profession, trade, calling etc... Location and address... Period involved under impugned order against which appeal/revision, preferred from... to (a) Name of the authority who passed the impugned order... Date of the passing of the impugned order Date of service of notice of demand.. Amount of (i) Tax... (ii) Penalty (iii) Interest Total Amount of admitted tax... (f) Amount paid (i) Tax... (ii) Penalty ... (iii) Interest (g) Amount in dispute grounds... A true copy of the impugned order is attached. The above statement is true to the best of my knowledge and belief and the am ount of cax penalty or interest of which this appeal/revision is filed by me/us has been paid in full. Place... Date... Signature... Status 37 FORM XX [See rule (24} Notice to an employer or a Person when it is proposed to Pass an order which is likely to affect him adversely. To Registration Certificate No Enrollment Certificate Nc Whereas it appears that in the the... period from... passed given by to order, dated for the in your case there are the following mistakes. Whereas it has been noticed that you have been under assessed to the tax payable by you under the Tripura Professions, Trades, Callings and Employment* Taxation Act, 1997 (T ipura Act No. 3 of 1997) for the period from to under the order passed on... And whereas it is proposed to rectify the mistake as stated below(revise the said assessment order*. You 'cre hereby given notice under section 14 of the Act that if you wish to prefer any objection against the proposed rectification/revi<ion, you should attend either personally or through an authorised representative at the office of the undersigned at on (place) day of Gist of the rectification proposed to be made : Seal : Place... Date... at Signature... Designati on *The portion not applicable shall be struck out. Printed at the Tripura Government Press, Agartala,