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GOVERNMENT OF TRIPURA

FINANCE DEPARTMENT

NO.F.1-1(43)-TAX/2005

Dated, Agartala the 27th day of April,2005 NOTIFICATION

In exercise of the powers conferred by section 87 of the Tripura Value Added Tax ACT, 2004(Tripura Act No. 1 of 2005), the Government hereby makes the following Rules namely:

1. Short title and commencement :

(1) These Rules may be called the Tripura Value Added Tax Rules, 2005.

(2) They shall come into force with immediate effect.

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

(i) "Act" means the Tripura Value Added Tax Act, 2004.

(ii) "Agent" means a person authorized, in writing by a dealer to appear or act on his behalf before the Inspector, Superintendent, Assistant Commissioner, Deputy Commissioner, Joint Commissioner, Addl. Commissioner, Commissioner or the Tripura Value Added Tax Tribunal as the case may be.

(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 Advocates Act,1961.

(d) a person who has been enrolled as a member of the Institute of Chartered Accountants of India, or a Cost Accountant within the meaning of the Cost and Works Accountant Act, 1959.

(iii) "Additional Commissioner" means an Additional Commissioner of Taxes referred to in Rule 8 and any person appointed as such by the State Government under section 18.

(iv) "Joint Commissioner" means a Joint Commissioner of Taxes referred to in Rule 8 and any person appointed as such by the State Government under section 18.

(v) "Deputy Commissioner" means a Deputy Commissioner of Taxes referred to in rule 8 and any person appointed as such by the State Govt under section 18.

(vi) ''Assistant Commissioner" means an Assistant Commissioner of Taxes referred to under Rule 8 or any person appointed as such by the State Government under Section 18.

(vii) "Superintendent of Taxes" means (in respect of dealer a Superintendent of Taxes referred to in Rule 8 or) any person appointed as such by the State Government under section 18 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. 8.

(viii) "Inspector" means the Inspector of Taxes referred to in Rule 8 or any person appointed as such by the State Government under section 18.

(ix) "Officer" means an officer mentioned in Rule 8.

(x) "Form" means a form prescribed in the schedule appended to the rules or a translation thereof in any language recognized by the Constitution of India published under the authority of the Governor.

(xi) "Government Treasury" means in respect of a dealer, the treasury or Sub-treasury or head office, main office, branch or branches of any bank in Tripura as may be authorized by the State Government of the area where the dealer has a place of business or, if he has more than one such place where his chief branch or Head office in Tripura is situated.

(xii) "Place of business" means any place where a dealer*sells and purchases*[1] any goods or keeps accounts of *sales and purchases*[2] (and includes warehouse and factory).

(xiii) "Return period" means the period for which the returns are to be furnished by a dealer.

(xiv) "Rule" means a rule made under Tripura Value Added Tax Rules, 2005.

(xv) "Section" means a section of the Act.

(xvi) "Warehouse" means any enclosure, building or vessel in which the dealer keeps his stock of taxable goods for sale *sale and purchase*[3]

Provided any expression used in these rules, which is not defined, but defined in the Act shall have the same meaning as in the Act.

1, 2, 3 Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

3. (a) (i) Every dealer shall be required to pay tax under Tripura Value Added Tax Act on the *sale and purchase*[1] value of taxable goods at every stage of *sale and purchase*[2] of those goods till the *sale and purchase*[3] to consumer, at the rate specified in the schedule of the Tripura Value Added Tax Act, 2004 other than the dealers whose taxable turnovers during a period of 12 months immediately preceding the commencement of the Act do not exceed Rs.3.00 lacs.

Provided no deduction would be allowed for expenses in arriving at the *sale and purchase*[4] price (base price) upon which Tripura Value Added Tax is calculated. However, to compute the tax base the price would be exclusive of Tripura Value Added Tax, provided expenditure in relation to *sale and purchase*[5] such as freight, insurance etc. incurred by the selling dealer shall be included in arriving at the taxable *sale and purchase*[6] price. On the other hand, where seller has merely incurred expenditure as an agent on behalf of his purchaser who subsequently re-imburse him, these reimbursement are not deductable. The treatment of delivery charges will depend on the time at which titles to the goods passes. Delivery charge will be included in the taxable *sale and purchase*[7] value wherein it is charged before passing the title of the goods to the purchaser.

(ii) Every dealer other than the dealer under sub-section (2) and (3) of section 4 of the Act to whom sub-section (1) of section 3 of the Act does not apply shall be liable to pay tax under this Act in respect of *sales or supplies or purchases*[8]of goods effected by him in Tripura w.e.f the date on which his turnover in a year first exceeds the limit specified in Subsection (I) of Section 3 but for the purpose of assessment of the tax for that year, his entire turnover shall be taken into consideration.

(b) Under this Act tax would be charged on all transactions of sales which include transfer of property in goods involved in execution of works contract and transfer of right to use any goods. However, in case of zero rated goods such as exports, the tax on inputs is refundable.

Provided that input tax credit shall be allowed by the concerned assessing authority only. In determining the turnover for transfer of goods involved in

1- 7 Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011). 8 Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

the execution of works contract, the amounts specified below shall be excluded,

(c) The amounts representing the purchase price of such goods involved in the execution of such works contract, as are exempt from tax under section 5 of the Act.

(d) 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. Provided no value of such goods is realised or realiseable in any way by the contractee from the contractor.

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.

4. Section 10 of the Tripura Value Added Tax Act provides inputs tax credit. Taxes paid on inputs used for producing taxable goods or purchases are deductible from the tax payable on the taxable sales whether the inputs or purchases are used only partly for production or sale of taxable goods, credit would be given for a fraction of input tax equal to the proportion of the taxable sales to total sales. Provided credit for input tax may be enjoyed under the following circumstances:-

(1) Purchasers and sellers shall be registered under the Tripura Value Added Tax Act, 2004;

(2 Tax credit should be provided for production input and goods for sale;

(3) In case of production, tax credit may be allowed for not only raw materials and components, but also for plant, machinery and equipments, provided purchases of such plant, machinery and equipment could be made eligible for input tax credit if these are acquired for use exclusively for taxable production, manufacturing or processing activities. Provided further that no input tax credit will be allowed for office equipment and building materials for use in residential or commercial construction. Though materials for factory construction may be eligible for tax credit. Tax credit will be denied for transportation of equipments and supplies (as transportation services are exempt from the tax).

(4) Manufacturers and producers (including mining companies) are eligible to claim tax credit for the tax paid on virtually all of the materials used in their production or manufacturing processes. This would include raw materials, component, parts, packaging materials, consumables, chemicals, additives, lubricants and explosives but would not include motor fuels (petroleum and diesels but not furnace fuel) and coal and coke.

(5 Goods brought from outside the State shall not be entitled to get input tax credit in respect of tax paid in the other State.

(6) this an Subject to sub-section (4) of Section 10 an input tax credit allowed under section can not be claimed by a dealer in a tax period unless the dealer has original tax invoice for the taxable supply.

Provided that the dealers dealing in items as mentioned in Schedule –VIII shall be eligible for Input Tax Credit subject to the condition that the dealer shall produce original purchase voucher in

form – XLI.[1]

(7) Where a dealer does not have an original *tax invoice / purchase voucher*[2] evidencing the input tax paid, the Commissioner may allow an input tax credit in the tax period in which the credit arises, where the Commissioner is satisfied:-

(a) that the dealer took all reasonable steps to obtain a *tax invoice/ purchase voucher*[3] : and

(b) that the failure to obtain a *tax invoice purchase voucher*[4] was not due to any fault of the dealer, and

(c) that the amount of input tax claimed by the taxable person is correct.

Provided that the dealer shall give affidavit showing the reason of failure to obtain the *tax invoice or purchase voucher*[5] disclose the details particulars of seller. If the Commissioner is satisfied that non-issuance of *tax invoice/ purchase voucher*[6] is intentional and deliberate, the Commissioner may take penal action against the *selling or purchasing dealer*[7] as per provision.

(8) No person shall be entitled for input tax credit on capital goods if such person is the second or subsequent purchaser of capital goods.

(9) No person shall be entitled to input tax credit on the stock of goods remaining unsold at the time of discontinuance or closure of his business.

5. Registered dealers are eligible to claim input tax credit only to the extent the tax was actually paid on the purchase and the payment must be evidenced by a valid tax invoice from the supplier/seller.

When total tax paid on input purchased in any period exceeds the total tax collected on sales, the excess credit is to be carried forward to future periods. But excess credit related to exporters shall be refunded under tax invoice system,

1 Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

2,3,4,5,6,7 Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

6. Input Tax credit :-

(1) For the purposes of calculating the net tax payable by a registered person for a tax period, an input tax credit as determined under sub-section (5) of section 10 shall be allowed to the registered person for the tax payable in respect of *purchase of taxable commodities as mentioned in Schedule-VIII and sale*[1] of all taxable commodities other than the commodities mentioned in Schedule II (d) of the Act or any other goods which the State Government may notify from time to time.

(2) For the purpose of calculating the net tax payable by a registered person for his first tax period after becoming registered, an input tax credit as determined under sub-section (5) of section 10 shall be allowed to the registered person for the tax payable in respect of :-

(a) all taxable sale of goods (excluding capital goods) made to the person prior to the person becoming registered, or

(b) purchase of goods made by the person prior to becoming registered.

Provided that the purchase was for use in the business of the dealer, and the sale or purchase occurred not more than three months prior to becoming liable to pay tax and the goods are in stock at the date of registration.

(c) The particulars of goods in stock purchased not more than three months before the dealer is liable to pay tax shall be in

Form XXXII.

(3) *The tax invoice or purchase voucher*[2] against which tax credit is claimed or the certificate granted by the Commissioner for exemption thereof, as the case may be, shall be furnished by a dealer before the concerned Assessing Authority at the time of hearing for assessment under section 29 or section 30 or section 31 and or auditing authority at the time of auditing under section 28 by such authority, as the case may be.

(4) *Inadmissibility of invoice or purchase voucher*[3] for input tax credit in certain cases :- Any claim by a dealer for input tax credit shall not be admissible if he accepts from any dealer or person invoice or invoices -

(a) which has not been duly obtained from a registered dealer against a bonafide transaction;

1, 2, 3 Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

(b) which has not been issued in accordance with the prescribed format in original giving full particulars therein;

(c) which has been issued by a dealer whose certificate of registration has been cancelled under sub-section (7) of section 19 or suspended under sub-section (8) of section 19 of the Act and the invoice/ invoices have been issued during the period under such suspension or after cancellation.

(d) which does not show the amount of tax charged separately.

(5) Exemption from furnishing *invoices or purchase vouchers*[1] reported loss of *invoicesor purchase vouchers*[2] due to thefts, or destruction by fire or by natural calamity;

(i) Where on account of loss of any *invoiceor purchase voucher*[3] due to theft or destruction by fire or by natural calamity, a dealer is not in a position to substantiate his claim in terms of clause (vi) of sub-section (6) of section 10, and where he claims an order of the Commissioner to exempt him from furnishing such *invoicesor purchase vouchers*[4], such dealer may, ordinarily within three months from the date of theft, fire, natural calamity as the case may be, make an application in writing to the Commissioner requesting him to pass an order in this matter.

(ii) In his application to the Commissioner under clause (i) of this sub-rule the dealer shall furnish, interalia, the following particulars:-

(a) the year comprising period or periods to which the claim relates;

(b) the nature of claim covered by the *invoicesor purchase vouchers*[5] specifying the relevant provision of the Act;

(c) name of the selling dealer and his registration certificate under the Act;

(d) amount of the claim for each period under each provision of the Act for which *invoicesor purchase vouchers*[6] are claimed to have been lost,

(e) particulars of first information report, if any, lodge with local Police Station or any report of Fire Service Station or any other authority;

(f) extent of damage caused by fire or natural calamity or theft on the basis of certificate from the Authorities concerned;

(g) any other evidence that the dealer wishes to adduce.

1-6 Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

(iii) The Commissioner may, on the application made by a dealer under clause (1) of sub-rule (5) of Rule 6 may cause such enquiries as he considers necessary or call for any evidence from the dealer or any other person or authorities which may be deemed necessary for disposal of such application.

(iv) Where the Commissioner is satisfied that the dealer is not in a position to furnish all or any of the tax *invoicesor purchase vouchers*[1] on account of loss of such evidences due to fire or any natural calamity or theft beyond the control of such dealer the Commissioner may, by an order in writing exempts Such dealer from furnishing such tax*invoice or purchase voucher*[2] subject to conditions, if any, as he may specify in the said order.

Provided that the Commissioner may refuse to exempt any dealer from furnishing *invoicesor purchase vouchers*[3] where the dealer is found to have not furnished return relating to relevant period of claims under sub-section (1) of section 24.

(6) (i) Tax Invoice as referred to in section 50 shall be in Form XXIX.

(ii) Credit note referred to in section 17(1) shall be in Form XXX.

(iii) Debit note referred to in section 17(2) shall be in Form XXXI.

(iv) The purchase vouchers referred to in sub-section (2) of Section 50A shall be in Form-XLI.[4]

(7) Every dealer claiming input tax credit under sub-section (5) of section 10 shall submit along with return a statement of purchase in Form XXXVII and a statement of sales in Form XXXVIII.

(8) (1) A registered dealer eligible to pay a lump sum in lieu of tax by way of composition may opt for such composition and give his option in form XXXIX to the appropriate Superintendent of Taxes within the period specified in section 15.

(2) The lump sum payable by a registered dealer will be fixed at such percentage of his entire taxable turnover of goods as the Government may by order notify for every quarter of the year for which the option has been given. Such lumpsum shall be paid by chalan in

form XVIII within fifteen days, of the expiry of the quarter. A copy of chalan in

1-3 Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011). 4 Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

proof of such payment shall be sent to the appropriate Superintendent of Taxes within seven days of such payment.

7. (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 *VAT at the rate as notified by the Government from time to time*[1] of the gross amount of the bill towards tax payable in respect of all types of works under section 4(3) of the Act on account of such works contract *provided that till the Government notify the rate, the prevailing rate shall continue*[2]

(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 other than the goods in exempted list of the Act 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 *at the rate as notified by the Government from time to time*[3] of the payment on account of such transfer of right : *provided that till the Government notify the rate, the prevailing rate shall continue*[4] :

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

(3) The amount deducted under Sub-rules (l) and (2) shall be deposited into the Government Treasury by challan in

Form XVIII by the person making such deduction within 7 day of the month following that in which the deduction is made.

(4) The person making such deduction under sub-rule (l) 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 in

Form XI 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.

1, 3 Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

2, 4 Added vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

(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 XI.

(7) The person from whose bill (s) or invoice (s) the deduction was made shall furnish the returns along with 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 29 or 30 or 31 of the Act as the case may be.

(9) Any deduction made in accordance withthe provisions 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 it of Taxes along with 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 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 44 of the Act, on the amount 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 (6) of section 37 of the Act.

8. (1) There shall be the following authorities to assist the Commissioner :-

(i) Additional Commissioner of Taxes,

(ii) Joint Commissioner of Taxes,

(iii) Deputy Commissioner of Taxes,

(iv) Assisstant Commissioner of Taxes.

(v) Superintendent of Taxes,

(vi) Inspector of Taxes.

(vii) Any other person appointed as such by the State Government.

(2) Subject to the provisions of the Act and the Rules made there under, the Commissioner, may, by notification in the official Gazettee, delegate the powers to be exercised by above classes of officers and shall specify the area of the person in respect of which powers are to be exercised by each of the above class o

Provided that the power of revision conferred upon the Commissioner under Section 70 of the Act shall not be delegated.

9. TRIBUNAL :

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

(a) A person who has for a period of 10 years held a Civil Judicial Post or a serving member of the Tripura Judicial Service (not below Grade 1) who has served as an Addll. District Judge or a District Judge for at least one year.

(b) An officer of the Finance Department not below the rank of Secretary to the Government of Tripura.

(c) A person who has for at least 7 years been practicing as a Chartered Accountant under the Chartered Accountant Act, 1949, or as a Registered Accountant under any Law formerly in force or who is or has been a member of the Indian Audit & Accounts service or Audit and Accounts Service of any State.

(d) A person who is or has been a member of the Indian Administrative Service and has held a post, not below the rank of Secretary under the Government of Tripura or any other State Government,

(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.

10. REGISTRATION OF DEALER :

An application for registration under section 19 shall be in Form I and it shall be addressed to the Superintendent of Taxes.

(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, by 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.

Provided that for the purpose of making an application, a Warehouse where no accounts of sales are kept shall not be deemed to be a place of business.

11. In the application form referred to in Rule 10, a dealer shall state interalia -

(i) the nature of the business in broad but sufficiently clearterms and mention whether he manufactures, processes, imports, wholesells, distributes or

retails 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) the nature of the business namely whether it relates to importing from outside Tripura but within India or importing from outside of India, manufacturing, wholesale distribution, retail sale, supply of food or drink, transfer of property in taxable goods in execution of works contract, transfer of right to use any taxable goods;

(iii) the class or classes of taxable goods that a dealer purchases or intends to purchase for resale by him in Tripura;

(iv) the class or classes of goods, that a dealer purchases or intends to purchase for use by him directly in the manufacture of taxable goods, including containers or packing materials, in Tripura for sale by him in Tripura;

(v) status of occupancy of the applicant in relation to the place of business namely, whether the place of business is owned, rented, leased or provided free of rent by the owner or lessee;

Form I shall be accompanied by a declaration affixing one copy of passport size photograph of the proprietor or partner or the Karta of a Hindu Undivided family as the case may be duly attested by the witness attesting the signature of the proprietor or the partner or the Karta in the space provided in Form I, and the said declaration shall be duly signed by the person who has signed the application in Form I.

Form I shall be accompanied by a declaration affixing one copy of passport size photograph, of managing director, director or principal of a company, or in case of Govt. of Head of Department or, in the case of any other association of persons, of the President, Secretary, or the Principal Officer of such association, and the said declaration shall be duly signed by the person who has signed the application in Form I.

(viii) whether he imports any taxable goods from outside the state but within the territory of India or from outside the territory or from both sources;

(ix) whether he purchases any taxable goods from places within Tripura; (x) the language in which he keeps his accounts;

(xi) 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;

(xii) 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;

(xiii) particulars of any registration certificate issued by the Registrar of Companies, Shillong or by any other registering authority in India in respect of such business;

(xiv) taxable turnover of sales, taxable turnover of purchases of goods or contractual transfer price of goods involved in execution of works contract, for the preceding year, if any and for the current year up to a date not earlier than thirty days from the date of such application;

(xv) particulars of the certificate issued by the municipality or other authority if any, in respect of business and the date of issue and last renewal thereof

(xvi) particulars of Income Tax Permanent Account Number (PAN) or the evidence that it has been applied for.

12. CERTIFICATE OF REGISTRATION :

Form II 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.

(c) the class or classes of taxable goods that a dealer purchases or intends to purchase for resale by him in Tripura.

(d) the class or classes of goods, that a dealer purchases or intends to purchase for use by him directly in the manufacture of taxable goods, including containers or other packing materials in Tripura for sale by him in Tripura.

(e) the date w.e.f which the certificate of registration is granted.

(2) (i) 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.

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

Form -I affixing photograph referred to sub-rule (vi) & (vii) of Rule 11, with the copy of certificate of registration for official record.

(4) The security or additional security to be furnished by the registered dealer under section 20 or by registered Transporter under section 22 shall be determined by the Commissioner on the basis of nature of business, capital investment & taxable turnover etc. and shall be furnished either -

(i) by challan in Form XVIII in favour of the concerned Superintendent of Taxes or

(ii) by depositing the amount fixed by the Commissioner as security in a Nationalised Bank or

(iii) by furnishing with the said officer a guarantee from a Nationalised Bank agreeing to pay the State Government on demand the amount of security fixed by the Commissioner or

(iv) by furnishing National savings Certificate or Kishan Vikash Patra.

The Security furnished may, in the event of default of payment of any tax, penalty or other dues, be adjusted towards such tax, penalty or other dues.

(5) Any registered dealer may obtain on payment of the fee referred to in rule 59, a duplicate copy of any certificate which has been issued to him and which may have been lost, destroyed or defaced.

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

(7) When a registered dealer furnishes any information as required by section 19, he shall send, along with his application, the certificate of registration to the Superintendent for amendment, cancellation or replacement as the case may be.

(8) Register of Certificate of Registration issued to the dealer shall be maintained by the Superintendent of Taxes in

Form-III.

13. (1) Every registered dealer shall keep and display the registration certificate at the place of business and the place of branch business to which it is issued.

(2) If any registered dealer fails to comply with the provision of sub-rule (1), he shall be punishable with a penalty not exceeding rupees one hundred for each day of defaults.

14. Treatment and replacement of registration certificate issued earlier under the Tripura Sales Tax Act, 1976 ***or The Tripura Purchase Tax Act, 1990.***[1]

(1) For the purpose of issue of a fresh certificate of registration, the concerned Superintendent of Taxes shall, on receipt of application for registration in

Form-I from a person deemed to be registered under section 19 of the Tripura Value Added Tax Act, issue a fresh certificate, in replacement of such certificate of registration under the Tripura Sales Tax Act, 1976. Subject to issue of such certificate of registration, such person continues to be liable under the Tripura Value Added Tax Act, 2004. Such certificate shall be issued ordinarily within thirty days from the date of receipt of such application except in a case covered by sub-rule (2).

(2) If any registered dealer under the Tripura Sales Tax Act*or The Tripura Purchase Tax Act, 1990*[2] deemed to be registered under sub-rule (1) has undergone any change, such dealer shall furnish the particulars in the application in

Form -I to the Superintendent of Taxes together with all the certificates of registration in replacement of which a fresh certificate of registration is required to be issued.

1, 2 Added vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

(3) If the Superintendent of Taxes is satisfied that the contents of application made under sub-rule (2) are correct, he shall issue a certificate of registration to such dealer ordinarily within thirty days from the date of receipt of such application.

(4) Cancellation of registration, suspension of registration:-

(a) When the Superintendent of Taxes is satisfied that the taxable turnover of sales of any dealer registered under section 19, for three consecutive years, fails to exceed the taxable limit, he shall cancel the registration of the dealer under sub-section (11) of Section 19.

Provided that where the Superintendent of Taxes does not cancel the 'certificate of registration on the application of a dealer on or before the last date of the period two years immediately following the three consecutive years during which his taxable turnover of sales failed to exceed the taxable limit, such certificate shall stand cancelled with effect from the first day of the year immediately following the period of two years referred to above.

Provided further that the provisions of clause (a) of this sub-rule shall not be applicable in case of dealers dealing in the items under schedule-VIII.[1]

(b) If the Superintendent of Taxes is satisfied that the dealer is not liable to pay tax under section 3 he shall, on application made by such dealer under sub-rule (1), cancel the registration with effect from the first day of the year following the year referred to in that sub-rule.

Provided that where the Superintendent of Taxes does not cancel the certificate of registration on or before the last day of the year during which the application for cancellation of the certificate is made, such certificate shall stand cancelled with effect from the first day of the following year.

(c) (i) Where a dealer has failed to pay tax, penalty or interest under the Act or has failed to furnish return referred to in sub-section (1) of section 24, the concerned Superintendent of Taxes shall be competent to suspend certificate of registration of such dealer under sub-section (8) of section 19.

1. Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

(ii) The Superintendent of Taxes before suspending a dealer's certificate of registration shall issue a notice on any date after the expiry of due date of payment of tax, penalty or interest or furnishing of return, referred to in sub-clause (1) giving such dealer an opportunity of being heard.

(iii) If the concerned Superintendent of Taxes is satisfied that the default in making payment or furnishing return was made by the dealer without any reasonable cause, such authority shall

suspend the certificate of registration of such dealer with immediate effect.

(d) Where the certificate of registration of a dealer is suspended under sub-section (8) of section 19 for failure to pay tax, penalty or interest under the Act, the concerned Superintendent of Taxes shall, on an application made by the dealer along with the evidence of payment of such tax, penalty or interest, or furnishing of such return or returns as the case may be, restore such certificate of registration in accordance with the provision of sub-section (9) of that section.

(e) (i) Where a dealer has failed to pay tax, penalty or interest under the Act, or has failed to furnish return, the concerned Superintendent of Taxes shall be competent to cancel registration of such dealer under sub-section (6) of section 19.

(ii) Where the certificate of registration of a dealer is suspended under sub-section (8) of section 19 for failure to pay tax, penalty or interest under the Act, and continues to be so suspended even after ninety days from the date of such suspension, the concerned Superintendent of Taxes may cancel such certificate of registration after giving the dealer an opportunity of being heard.

15. Display of sign board :-

(i) Every dealer registered under this Act shall display a sign board at a conspicuous place at his place of business showing his trade name and address of place of business including premises number, floor, room No., etc., if any;

(ii) The sign board shall also show the number of certificate of registration granted under the Act;

16. Information in respect of changes requiring amendment of certificates of registration :-

(1) When any registered dealer furnishes any information in accordance with subsection (5) of section 19 of the Act to the Superintendent of Taxes within fourteen days of the occurrence of the event along with the certificate of registration for amendment or cancellation thereof as the case may be and the concerned Superintendent of Taxes shall amend the certificate accordingly after making such inquiry as he deems fit.

(2) Every registered dealer, shall inform the following information to the concerned Superintendent of Taxes in respect of any change of his business;-

(a) Information regarding appointment of a new manager or opening a new warehouse of the business.

(b) Intention of purchasing any class or classes of goods which are not covered by the existing certificate of registration.

(c) Information in respect of intention to sale or dispose any business by the selling dealer shall be intimated to the concerned Superintendent of Taxes with following particulars :-

(i) Name and address of purchaser;

(ii) Date of sale or disposal;

(iii) No. of certificate of registration of the purchaser;

(iv) Whether purchaser has made application to the Superintendent of Taxes for amendment of the certificate of registration;

(v) An amount of tax, penalty and interest remaining unpaid by the dealer selling the business as on the date of sale or disposal of such business;

(d) Information to be furnished with respect to discontinuation of his business :-

(i) where a dealer registered under the Act discontinue his business, he shall make an application within fourteen days of such discontinuation together with certificate of registration for the cancellation thereof to the concerned Superintendent of Taxes.

(ii) If the concerned Superintendent of Taxes, after making such enquiry, as he deems fit, is satisfied that the business has been discontinued, he shall, by an order in writing cancel the certificate of registration.

(e) Information in respect to change of name and nature of business and constitution of board of directors of company. If a registered dealer intends to change the name and nature of the business, he shall apply to the concerned Superintendent of Taxes with certificate of registration and adduce such evidence as may be necessary. The Superintendent of Taxes after making enquiry as he deems fit, is satisfied that the contents of the application are in order, he shall, by an order in writing, amend the certificate of registration of the dealer.

Where a dealer being a Company, effects any change in the Constitution of the Board of Directors, such dealer shall, within fourteen days from the date of the resolution adopted in the meeting of the company, inform the concerned Superintendent of Taxes of the names of the directors in the reconstituted board of directors and furnish declaration affixing one copy of pass port size photograph of such Director or Principal Officer.

(f) Information in respect to death of any dealer by his legal representative-

In the event of death of a dealer, being a proprietor or partner of a firm, his legal representative shall, within fourteen days from the date of such death, inform in writing the concerned Superintendent of Taxes of the date of such death and produce before such authority, evidence as may be considered necessary.

(g) Declaration in respect of manager or other officers of a registered dealer-

Every dealer registered under the Act shall within fourteen days from the date of registration, furnish to the concerned Superintendent of Taxes a declaration in respect of the manager, officers or authorised person in

Form XL and shall send a revised declaration within 14 days from the date of change of such manager or officers.

(3) Submission of statements, accounts and declaration under sub-section (1) of section 59 :-

(1) Every registered dealer shall, within sixty days from the closing of the accounting year, submit before the concerned Superintendent of Taxes a yearly statement showing the details of closing stock at the end of such accounting year in the manner given below :-

(a) A registered dealer who is a manufacturer shall furnish closing stock, statement showing the following information :-

(i) quantity and value of finished goods,

(ii) quantity and value of semi-finished goods,

(iii) quantity and value of raw materials,

(iv) quantity and value of packing materials.

(b) A registered dealer other than a manufacturer shall submit the closing stock showing the following particulars :-

(v) quantity and value of goods,

(vi) quantity and value of packing materials.

(4) Every registered dealer shall, within sixty days from the closing of the accounting year, submit before the Superintendent of Taxes an annual statement *of purchase in*

(4A) Every registered dealer dealing in the items under 'Schedule –VIII' shall, within sixty days from the closing of the accounting year, submit before the Superintendent of Taxes, an annual statement of sales in

Form –XLIII.[3]

(5) Every registered dealer who is entitled to claim refund under section 43 shall, within twenty one days from the end of each return period, submit a statement showing details of refund claimed in respect of each export sale effected during such period.

(6) Every registered dealer, who transfers goods to a branch office, head office, agent or any other person, outside Tripura otherwise than by way of sale shall, within thirty days from the end of each returned period submit a statement showing the quantity and value of goods so transferred during such period and if such goods are transferred at the cost price then corresponding sale price in local market of such dealer shall also be declared.

(7) Every registered dealer shall, along with periodical return submit a detailed statement of purchase in Form XXXVII & sales in Form No. XXXVIU.

17. REGISTRATION OF TRANSPORTERS CARRIERS OR TRANSPORTING AGENT :-

(1) Every transporter, carrier or transporting agent operating transport business in Tripura relating to taxable goods shall, apply to the Superintendent of Taxes for registration under section 22 of the Tripura Value Added Tax Act, 2004. The application for registration shall be in

form IV.

1, 3Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011). 2
Deleted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

(2) An application for registration shall bo signed and verified in the case of

(a) individual, by the Proprietor of the business;

(b) a firm, by the Managing Partner or an adult member of the firm;

(c) an association of persons, an adult member of the association;

(d) a Hindu undivided or joint family, by the Manager, Karta or any adult member of the family;

(e) a company, by the managing Director or Director of the Company in India;

(f) any Government Department, by the Head of the office.

(g) any Government undertaking, Head of Office of such undertaking;

(3) Application for registration of transporter, carrier, transporting agent under sub-rule (1) of this Rule shall state interalia :-

(i) Name of the applicant;

(ii) Status of the applicant (Proprietor, Partner, Director etc) ;

(iii) Name of the transporter, carrier or transporting agent;

(iv) Address of head office with telephone / E-Mail / FaxNo., if any;

(v) Name and address of proprietor, partner, Director etc.

(vi) Address of all branch offices;

(vii) Address of all godowns;

(viii) Particulars of trucks / lorries in the name of the transport company itself and in the name of its partners.

(ix) Particulars of immovable properties including landed property of proprietor / partners;

(x) Bank accounts of transporter, proprietor & partners and nature of account.

(4) Registration Certificate shall be in Form V.

(5) Register of certificates of registration issued to transporters shall be maintained

Form-VI.

(6) If a Transporter ,carrier or a transposing 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.

(7) Every transporter ,carrier or transporting agent operating its transport business in Tripura shall maintain in a Register in Form-VII a true and correct account of every consignment of goods transported into Tripura and in Form-VIII of goods transported outside Tripura through it. Every transporter shall furnish quarterly statement in Form-IX showing a true and correct account of undelivered taxable goods lying in its custody as on the last day of the related quarter (financial year to be followed) which were transported into Tripura through it, till that day so as to reach the Superintendent of Taxes within thirty days from the expiry of each quarter.

Provided that the Superintendent of Taxes may by order in writing direct any transporter to furnish the statement in

Form-IX before expiry of any quarter within such date as may be specified in the order and may like wise at any time modify or annul such order.

(8) No taxable goods shall be delivered by the transporter, carrier or transporting agent unless the requirements laid down in Rule 48 and 51 have been complied with.

(9) No delivery of taxable goods shall be given by the transporter without obtaining a copy of permit in

Form-XXIV signed by the Superintendent of Taxes/ Inspector of Taxes.

(10)All accounts, registers and other documents related to the transport business in transportation of taxable goods into Tripura and outside Tripura and delivery thereof in possession of a transporter and its office or go-downs and vehicles shall, at all times, be open for inspection by the Commissioner or any other officer. If the inspection remains incomplete, the Commissioner or any other officer may lock and seal that premises including office, go-down etc. where accounts, records, documents and taxable goods are kept,

(11)If the Commissioner has reason to suspect that any transporter is carrying on transport business in contravention of the provisions of the Act and Rules he may conduct physical verification of stock of taxable goods available in its recorded office, go-downs, vehicles etc.

18. RETURNS :

(I) Every registered dealer shall furnish return of turnover of taxable goods under section 24 of the Tripura Value Added Tax Act, 2004 to the Superintendent of Taxes in the following forms :

(a)In Form-X by the dealers other than dealers as mentioned in (b) and (c) below.

(b)In Form-XA by the Composite dealers.

(c)In Form-XB by the dealers dealing in items under Schedule –VIII.

Explanation :

Dealers dealing in items under Schedule – VIII and also in other items, shall furnish return both in

Form X & XB as applicable.[1]

(II) the notice referred to in sub-section (2) of Section 24 of the Act shall be in

Form -XII.

(III) the return shall be furnished quarterly so as to reach the Superintendent of Taxes within one month from the expiry of each quarter,

Provided that the Commissioner or any other officer not below the rank of Superintendent of Taxes may by an 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 likewise at any time modified or annul such order and the reason of directing any dealer to submit such returns should be recorded.

(IV)Every dealer who is registered under the Act or to whom : -

(a) a notice has been served to furnish return under sub-section (2) of section 24 shall, maintain in a register a true and upto date account of sales and purchases of taxable goods made by him.

(b) for the purpose of furnishing return and making payment of tax as required by section 24 and rules made thereunder, the accounts of sales & purchases maintained in the register, referred to in clause (a) shall be totalled by the dealer at the end of each month and shall be in agreement with the total amount of sales of goods and purchases of goods according to his accounts and the books of accounts that he maintains in terms of section 48 and rules made there under.

(c) every dealer shall maintain the copies of permits documents, vouchers, bills, or cash memos, *purchase vouchers*[2] counter foils of all related CST Forms as may be required in support of any entry in his accounts, books of accounts or sales register and purchase register that he is

1 Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011). 2 Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

required to maintain by or under section 48.

(d) every dealer who is registered under the Act or to whom a notice has been served to furnish return under sub-section (2) of section 24 shall also maintain a VAT account register for the purpose of sub-section (7) of section 10 of this Act.

(V) All returns required to be furnished shall be signed and verified as in the case of an application for registration under Rule 10.

(VI)Every registered dealer, who transfers goods to a branch office, head office, agent or any other person, outside Tripura otherwise than by way of sale shall, within thirty days from the end of each return period submit a statement showing the quantity and value of goods so transferred during such period and if such goods are transferred at the cost price then corresponding sale price in local market of such dealer shall also be declared.

(VII)Every registered dealer shall, along with periodical return submit a commodity wise statement of purchase & sale in Form No. XXXVII & XXXVIII.

19. Deduction of sale price of goods returned or rejected for computing gross turnover of sales for subsequent return period :-

Wherein, any goods are returned by a customer to a registered dealer within three months from the date of purchase, during or following the period in which such goods were sold, such registered dealer may, while furnishing return under Rule 18 deduct the sale price of goods in respect of which due tax was paid by the dealer during the earlier period from his gross turnover of sales of goods.

19A.*Deduction of purchaseprice of goods returned or rejected from computing gross turnover of purchases for subsequent return period in respect of items under schedule – VIII :-*

Wherein, any goods are returned by a dealer to a seller within three months from the date of purchase, during or following the periods in which such goods were purchased, such registered dealer may, while furnishing return under Rule-18, deduct the purchase price of goods in respect of which due tax was paid by the dealer during the earlier period from his gross turnover of purchases of goods.[1]

20. Manner and time of payment of tax before furnishing returns : -

Every dealer who is required to furnish return quarterly or monthly according to

1 Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

Rule 18, shall pay into the appropriate Government Treasury or authorized bank of the area where the dealer has a place of business, under the appropriate challan the amount of tax payable according to his accounts for each quarter or month within thirty days from the expiry of the each quarter or month.

21. (1) Where it appears necessary to the Superintendent of Taxes to make an assessment under section 31 in respect of a dealer for a year or part of a year, comprising period or periods, such Superintendent of Taxes shall serve a notice under sub-section (1) of section 31 upon a dealer directing him to appear before him in person or through his authorized agent on the date and at the time specified in such notice in compliance of the requirement of sub-rule (5) and sub-rule (6) for the purpose of assessment of tax in respect of the aforesaid period or periods and imposition of penalty under sub-section (3) of section 25.

Form-XIII and Form-XIV.

(4) In the notice referred to in sub-rule (3), the date of hearing shall be fixed ordinarily not before fifteen days from the issue of such notice.

Form XXXVI.

(6) Demand notice for the amount of tax and penalty due from dealers:

(a) After an order of assessment is passed by the concerned Superintendent of Taxes under section 30 or 31 or 32 in respect of a dealer, such authority shall serve a notice in

Form-XV on such dealer directing him to make payment of the amount of tax, penalty and interest, if any, due from such dealer by such date as may be specified in such notice.

(b) The date to be specified for payment by a dealer in the notice referred to in clause (a) shall not ordinarily be less then thirty days after service of the notice:

Form-XV the dealer is denied of the minimum time of thirty days for compliance with such notice, he may, on application be allowed such further time as falls short of thirty days from the service of such notice.

(c) The notice referred to in clause (b) shall also specify the date by which a dealer shall produce a receipted copy of challan of Government Treasury or of authorized bank as a proof of payment of tax, penalty and interest, if any, made according to such notice.

(7) Preservation of assessment records :-

(a) All the papers relevant to the making of any assessment including determination of interest, imposition of penalty and refund of tax, interest or penalty in respect of any particular dealer, owner or lessee of warehouse or owner of goods, as the case may be, shall be kept together and shall form assessment case records.

(b) Assessment case records referred to in clause (a) shall be reserved by the concerned Superintendent of Taxes till such periods as such case records may be required for final disposal of any appeal, review, revision or reference under the Act or for final disposal of any case pending before Tribunal, High Court or Supreme Court.

(8) Period of preservation of accounts, books of accounts, registers by dealers:-

(a) The accounts, books of accounts, registers, documents of the dealer including computerized or electronic accounts maintained on any computer or electronic media, counter foils of all statutory forms obtained and used by the dealer, documents, invoices, cash memos in respect of purchases, sales, delivery of goods by a dealer, or vouchers in respect of any year or part thereof shall be preserved by him:

(i) for a period of not less then five years after the expiry of the year to which they relate, or

(ii) till such period as these may be required for final disposal of any- appeal, review, revision or reference under the Act or for final disposal of any case pending before any Court or Tribunal in respect of such year or part thereof, which ever is later.

22.APPEAL : An appeal under section 69 shall lie to the Assistant Commissioner of Taxes (or any other Officer specially empowered in this behalf by the State Government) and an appeal against an order passed by the Assistant Commissioner (or any other Officer specially empowered in this behalf by the State Government) under section 69 or an order passed by the Commissioner under Sub-section (1) of Section 70 shall lie to the Tribunal and a dealer or other person may file appeal under sub-section (1) of Section 72 before the High Court against the order passed by the Commissioner of Taxes under sub-section (2) of section 70 or against the order passed by the Tribunal under section 71.

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

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 certified copy or a Photo copy of the order appealed against;

(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 sub-section (1) of Section 69 of the Act by the Appellate Authority will be paid before the appeal is entertained.

(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 59,

(v) shall be in Form -XVI.

(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 with the requirements of 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 of hearing for the appellant or his agent.

24. REVISION:

(1) A petition for revision under section 70(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;

(d) the date of the service of the order objected to;

(e) that the tax assessed and / or penalty levied has been paid or such portion of the tax assessed and / or penalty levied as the case may be required in exercise of his power under provision of sub-section (2) of Section 70 of the Act by the Revisional Authority will be paid before the appeal is entertained.

(2) A petition for revision shall be presented, signed, verified and endorsed as in the case of an appeal and it shall be accompanied by a copy attested to be a true copy by a Gazetted Officer or a certified copy or a photo copy of the order appealed against and the fee prescribed in Rule 59.

25. A petition for revision may be summarily rejected where any of the requirements of rule 24 is not complied with on presentation of the petition.

26. (1) When a petition for revision is not disposed of under Rule 25, 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.

Form-XV.

28. MODE OF PAYMENT : Dues referred to in the Act shall be paid directly into the Government Treasury by Challan. No payment of such dues shall be accepted at the office of the Commissioner, Additional Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner or Superintendent of Taxes.

Form **-XVII.**

30. (1) If a dealer does not submit the return and pay the amount of tax due from him within the date specified in Rule 18 and the provision 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 (4) of section 45.

(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 in the day next following the due date in the Bank, no interest shall be charged.

(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 at the specified rate on the whole of the amount of tax due according to his returns or assessed up to the date of part payment and thereafter on the balance tax payable.

31. Challans for making payment shall be in Form -XVIII and shall be obtainable at the Office of the Superintendent of.Taxes.

32. Challans shall be filled in quaduplicate. Two copies duly signed as a proof of payment shall be returned to the dealer and the other two retained by the Treasury or sub- Treasury or authorized bank.

33. (1) One of the copies retained by the Treasury or sub-treasury or bank shall be transmitted to the Superintendent on the following day of the payment.

(2) Every Treasury and sub-treasury or Bank Officer shall send an advice list to the Superintendent of the area within the 7 day 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.

34. (1) Every Superintendent of Taxes 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 XIX.

(2) Every Superintendent of Taxes shall maintain an Assessment, Demand and Collection register in Form -XX.

35. REFUNDS :

(1) An application for refund shall be made to the Superintendent of Taxes and shall include, amongst other, the following particulars;-

(a) the name, address and registration No. 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 by the person seeking refund and shall be in Form XXXIII.

(3) Every registered dealer who is entitled to claim refund under Section 43 shall, within twenty one days from the end of each return period, submit a statement showing details of refund claimed in respect of each export sale effected during such period.

(4) No claim of 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.

36. (1) For claiming refund under sub-section (1) section 43 of the Tripura Value Added Tax Act, 2004, the registered dealer being an exporter of goods shall apply before the Superintendent of Taxes for refund within three months from the date of filing of return of the period related to the claim of refund and include, among other, the following particulars-

(a) return period;

(b) date of filing of return;

(c) tax paid for the return period;

(d) output tax payable for the return period;

(e) excess amount refundable for the return period.

Provided that goods were sold by such registered dealer in course of export within the meaning of sub-section (1) of section 5 of the Central Sales Tax Act, 1956.

(2) Refund of tax charged on purchases made by manufacturing unit :-

(i) a registered dealer having manufacturing unit effecting purchases of plant and machinery, containers, packing materials and raw materials required for direct use in the manufacture of taxable goods in Tripura, may claim refund of input tax paid or payable by such dealer on the purchases of aforesaid goods for such manufacturing unit in Tripura under section 13 of the Act within three months from the date of filing of return for the period related to the claim of refund, after adjusting the amount of output tax, if any, payable on the local sale.

Provided that the goods so manufactured by such registered dealer in his manufacturing unit are for sale by him in the course of export within the meaning of sub-section (1) of section 5 of the Central Sales Tax Act, 1956.

(ii) For the purpose of claiming refund, the provisions of this Rule 36, shall apply mutatis mutandis.

On receipt of such application, the Superintendent of Taxes shall verify the particulars given in the application and will verify the purchases and sales made by the applicant dealer for correctness and admissibility of the claim of refund.

The Commissioner or any officer authorized on this behalf shall make the refund of the amount of tax ordinarily within three months from the date of filing of such application after making such enquiry about the correctness and admissibility of the claim, as he may deem fit.

The original copy of tax invoices shall be endorsed by the Commissioner or any officer authorised on this behalf in red ink to show that the tax has been refunded against such tax invoice or tax invoices and returned to the applicant and the photo copies shall be duly authenticated by the Commissioner or any officer authorised on this behalf and kept for record.

(3) The security as mentioned in sub-section (1) of section 20 is payable by challan in

Form - XVIII.

(4) When the Superintendent of Taxes is satisfied that the refund claimed is due, wholly or in part, he shall, subject to the provision of sub-rule(2) of Rule 37 record an order sanctioning the refund.

37. (1) When an order for refund has been passed, a refund voucher in Form-XXI shall be issued in favour of the claimant, unless 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 of Taxes shall set off the amount to be refunded or any part of that amount against the tax, if any, remaining payable by the claimant.

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

(2) When the amount to be refunded exceeds one thousand rupees, the application together with records shall be submitted to the Commissioner of Taxes.

39. PROSECUTION : A Register in Form-XXIII shall be maintained showing the prosecutions instituted and offences compounded under the Act.

40. When an order is recorded under section 80 accepting any sum, by way of composition of the offence from any person / dealer / transporting agent/ transporter, 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

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

41. The sum referred to in Rule 40 shall be paid by the person / dealer/ transporter / transporting agent to a Government Treasury in the manner indicated in Rules 28 to 32 and a receipted copy of the challan shall be produced by him as a proof of payment.

42. Every registered 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, as referred to in subsection (1) of section 48 of the Act, showing :-

(i) the quantity and value of goods produced, manufactured, or purchased 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 *tax invoice or purchase voucher*[1] issued by the *seller or purchaser*[2] duly signed and dated;

(iii) the name and address along with the Registration No. of the registered dealer from whom goods were purchased, supported by a *tax invoice or purchase voucher*[3] issued by registered dealer duly signed and dated for claiming tax credit.

(2) Maintain ledger, cash book, bill book, tax invoice*, purchase voucher*[4] and other account books to be numbered serially for each year.

(3) Issue bill or cash memo or tax invoice in respect of every sale as the case may be

(i) every such bill, cash memo / tax invoice shall be duly signed and dated by the dealer or by his manager or agent. The counterfoil of such bill or cash memo or tax invoice shall also be signed and dated, as aforesaid.

1, 2, 3. Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).
4. Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

(ii) the bill or the cash memo or tax invoice shall be serially numbered for each year. In each of the bill or cash nemo 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 In case of sale to a dealer the full name, address and the number of registration certificate of the purchaser should be mentioned.

(iii) Tax invoice shall be in triplicate, page one shall be marked -' ORIGINAL- BUYER' page two shall be marked - "1ST COPY -TAX CONTROL" and page three shall be marked - "2ND COPY -SELLER" in FORM- XXIX.

(iv) the first copy of every such bill, cash memo or tax invoice is to be marked 'ORIGINAL' and other copies as 'DUPLICATE','TRIPLICATE and 'QUADRUPLICATE' etc. as may be required by the selling dealer. The copy of bill or cash memo marked' ORIGINAL', including computer generated bill or cash memo must be signed by dealer or his authorized person.

(v) Every dealer making purchase of goods as mentioned in Schedule VIII, shall provide the seller a purchase voucher as mentioned in Section 50A and maintain accounts of such purchase[1].

43. REQUIREMENT OF KEEPING CASH MEMO OR BILL, TAX INVOICE, *PURCHASE VOUCHER*[2] DURING TRANSPORTATION :-

(1) Every dealer or any person shall on his behalf, carrying any taxable goods in excess of the quantity specified in Rule 47 from one place to another within the State after purchasing the same from any dealer keep with him the cash memo or the bill / *tax invoice or purchase voucher*[3] of such purchase.

(2) Failure to keep the cash memo or the bill or *tax invoices or purchase vouchers*[4] as a 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.

44. 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 normal business of the dealer or the works of the staff any more than is necessary for the purpose of ascertaining the required information.

1,2 Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

3, 4 Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

45. Selection of dealers for audit :-

(1) The Commissioner shall, under sub~section (I) of Section 28, of the Tripura Value Added Tax Act, 2004 select the dealers for audit.

(2) Upon selection of registered dealers under sub-rule(l), the Commissioner shall send the list of registered dealers so selected to the appropriate auditing authority for conducting audit under sub-section (1) of section 28.

(3) The audit shall be performed by auditing authority either individually or as a team. Such team of auditing authority may consist of one or more Superintendent of Taxes, Asstt. Commissioner, or Deputy Commissioner, as the Commissioner may deem fit. The Auditing authority may take assistance of Inspector of Taxes for making cross verification of documents like bills,tax invoices */ purchase vouchers*[1] permit in

Form XXIV, or XXVT, if such auditing authority considers it necessary.

(4) Audit of selected dealers :

(i) For the purpose of audit, an audit team may consist of the following persons:

(a) Superintendent of Taxes and Inspector of Taxes with the Superintendent of Taxes as its head;

(b) Asstt. Commissioner of Taxes, Superintendent of Taxes and Inspector of Taxes with Asstt. Commissioner of Taxes as its head;

(c) Deputy Commissioner of Taxes, Asstt. Commissioner of Taxes, Superintendent of Taxes and Inspector of Taxes with Deputy Commissioner of Taxes as its head;

Provided that the members of the Audit team shall not be entrusted with the responsibility of collection of taxes.

Provided further that the State Government may authorise any other Government Department, Organisation or undertaking to perform the functions of an Audit team.

(ii) The Audit report drawn by an audit team :-

(a) headed by Superintendent of Taxes shall be scrutinized by the Asstt. Commissioner of Taxes;

(b) headed by an Asstt. Commissioner of Taxes shall be scrutinized

1. Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

by a Deputy Commissioner of Taxes;

(c) headed by a Deputy Commissioner of Taxes, shall be scrutinize by an Addl. Commissioner of Taxes;

(5) (i) Person or persons who are selected by the Commissioner of Taxes in the manner prescribed in clause (i) of sub-rule (4) shall audit the records and examine the correctness of return or returns generally and admissibility of various claims, including input tax credit.

(ii) For the purpose of audit the auditing authority may -

(a) inspect the books of accounts and other documents related to business;

(b) search dealers' place of business, warehouse, residence and other places if there is reasonable suspicion that evidences will be available in such place related to evasion of tax or any offence under the Act;

(c) seize books of accounts or documents including those in electronic form, if considered necessary, for the purpose of the Act;

(d) break open any door, or window of house room or warehouse, or any almirah, safe box or receptacle where the Commissioner or auditing authority or any person appointed under section 18 of this Act, has reason to believe that such dealer, person,

transporter or owner or lessee of warehouse keeps or is, for the time being, keeping any accounts, registers, documents, or records of his business or any stock of goods for sale either before or after entering or searching or during search of any place of business or any other place for the purpose of sub-section (1) of section 28 of the Act;

(e) may seal any house, room, warehouse, almirah, safe, box or receptacle in which he has reason to believe a dealer, person, transporter or owner or lessee of warehouse keeps or is, for time being keeping any accounts, registers, documents or records of his business or any stock of books for sale;

(iii) The result of audit shall be communicated by the auditing authority to the assessing authority.

46. 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 a copy of the notice or 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 of Taxes concerned is satisfied that the dealer, evading the service of a 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 declared place or premises of the dealer and such service shall be as effectual as if it has been made on the dealer personally.

47. No person, other than a registered dealer, shall take delivery or transport from any railway station, post-office, airport, business place of any transporter, carrier or transporting agent or any 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 kilograme -5 kilograms in weight.

(b) in case of goods sold by litre -1 litre in volume.

(c) in case of goods sold by meter -1 meters in length.

(d) in case of goods sold by piece -1 in number.

(e) in case of goods sold by pair -1 pair.

(f) in case of precious stones, namely diamonds, emeralds, rubies, real pearl, and sapphires synthetic or artificial precious stones, pearls artificial or cultured -1 gram in weight.

48. A registered dealer shall, before taking delivery of or transporting from any place specified in Rule 47, any consignment of taxable goods exceeding the quantities specified in the said rule and dispatched from any place outside Tripura, produced for countersignature before the Superintendent or Inspector the railway receipt, bill of 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 of Taxes a written declaration in

Form-XXIV in triplicate duly signed.

49. (1) Every declaration to be given under clause (a) of sub-section (2) of section 67 of the Act shall contain a correct and complete accounts of the goods

(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-XXV, shall seal it with his official seal and give a permit.

The duplicate and triplicate copies of Form-XXV 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 this sub-rule shall not be required to make any further declaration at any other check posts or barriers in respect of only so much of the consignments to which the permit relates.

(3) Registered transporter, carriers or transporting agent under Sub-rule (1) of Rule 17, shall obtain the Form XXV, subject to the provisions of Rule 50, from the concerned Superintendent of Taxes on payment of such price as may be notified by the Commissioner. The form shall be in triplicate and serially numbered and account shall be maintained in the Office of the Superintendent of Taxes in a register. No form, other than Form XXV supplied from the Office of the Superintendent of Taxes, shall be entertained. Registered transporter shall submit triplicate copy of Form XXV 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 XXV 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 XXV taken earlier and the transporter has submitted an undertaking to produce such triplicate copy within two months.

(4) If the Superintendent of Taxes considers it necessary so to do, he may specify the period on the

Form XXV so issued by him, for which it will be valid.

(5) If any Form XXV 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 XXV remaining in stock with it and the concerned Superintendent of Taxes shall thereupon cancel and mutilate such form so surrendered.

50. (1) (a) If the Superintendent of Taxes is satisfied that the applicant for

Form XXV 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 from XXV 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 46 by a transporter, the Superintendent of Taxes may reject the application for

Form XXV made by such transporter.

(3) If the Superintendent of Taxes is satisfied that :-

(a) the applicant for

Form XXV has delivered taxable goods to anybody without obtaining valid permit, or

(b) the applicant has concealed the actual particulars of the consignments transported by it, or

(c) the applicant is a defaulter in payment of composition money due from it under sub-section (1) of section 80 or tax and penalty due from him under section 77 of the Tripura Value Added Tax Act, 2004 within the prescribed date or within the extended period, the Superintendent of Taxes may reject the application for

Form XXV made by such transporter.

51. The Superintendent of Taxes or Inspector of Taxes shall on being satisfied about the correctness of the statement made and particulars contained in a declaration in

Form XXIV, countersign the railway receipt, bill of lading or other documents and shall seal it with his official seal. All the three 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 documents and these shall be signed by the Superintendent or Inspector and sealed with his official seal. Two copies of the declaration shall thereupon be returned to the dealer and the

other copy retained by the Superintendent or Inspector of Taxes for office records.

52. (1) Where the procedures laid down in rule 48 or rule 69 cause inconvenience to a dealer, such dealer may transport consignments or taxable goods despactched from any place outside Tripura, on the basis of intimation furnished by such dealer in

Form XXVI 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 66 or section 67 of the Act as may be specified in this behalf for the purposes of this rule by the authorized officer.

(2) The dealer referred to in sub-rule (1), who shall be a registered dealer may obtain, subject to the provisions, of Rule 53, the

Form XXVI on application, from the Superintendent of Taxes concerned. The Form XXVI 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,

(e) 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, airport or any other place notified under section 66 or section 67 as referred to in sub-rule (1), produce for countersignature 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 consignments from the transporter and he shall also furnish the

Form XXVI 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, airport or any other place notified under section 66 or section 67 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 XXVI has been duly filled in, countersign the railway receipt, bill of lading, air note or other documents under his official seal.

(iii) Three copies of Form XXVI furnished by the registered dealer shall be endorsed with the number and date of railway receipt or bill of lading or other documents along with countersignature of aforesaid documents and these 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 shall be retained by the said authority.

(iv) The consignments shall then be taken delivery of from the transporter on presentation of the railway receipt or other documents so endorsed. The original copy of the

Form XXVI shall thereafter be submitted to the appropriate Superintendent of Taxes by the registered dealer at the time of obtaining further supply of Form XXVI 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 dealer 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 check-post, referred to in sub-section (1) of section 67, shall furnish

Form XXVI in triplicate, duly filed 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 XXVI has been duly filled in, shall allow the movement of such taxable goods mentioned in the said Form XXVI, if such goods conform to the description given therein. He shall retain the third copy of the Form XXVI and return to the registered dealer other two copies on which he shall endorse the date of transportation of the consignment and shall sign, seal and date such endorsement. The registered dealer shall submit the original copy of the Form XXVI 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 XXVI 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 XXVI 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 sub-rule (5) shall forward the triplicate copyof the

Form XXVI 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 XXVI so issued by him, for which it will be valid and may also specify thereon 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) When the registration certificate of a dealer is cancelled or suspended, such dealer shall forthwith surrender to the appropriate Superintendent of Taxes all unused Forms XXVI remaining in stock to him and the appropriate Superintendent of Taxes shall thereupon cancel such forms so surrendered.

53. If any Form XXV or Form XXVI, either blank or duly filled in is lost or stolen or destroyed, while it is in his custody before despatch or lost in transit, the dealer shall furnish to the concerned Superintendent of Taxes, a reasonable security by way of a Indemnity Bond in Form XXXIV separately for each form so lost, stolen or destroyed against any possible misuse of the said form.

54. (1) If for reasons, to be recorded in writing :-

(a) the Superintendent of Taxes is not satisfied that the applicant for

Form XXVI made bonafide use of such forms previously issued to him or that his requirement of such forms as applied for is bonafide, he may reject the application.

(b) The Superintendent of Taxes is not satisfied that the applicant's requirement of

Form XXVI in such number as he has applied for is bonafide, 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 XXVI -

(a) failed to comply with an order demanding security from him under section 20 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 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 52 by a dealer, the Superintendent of Taxes may reject the application for

Form XXVI made by such dealer.

55. (1) Every person shall, before transporting any consignment of any taxable goods exceeding the quantity specified in the provisions of Rule 47 from any place inside the State to a place outside Tripura, produce for countersignature before the Superintendent of Taxes or the Inspector, a written declaration in

Form XXVII, 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 of Taxes or the Inspector of Taxes.

(2) The Superintendent or the Inspector ofTaxes shall, on being satisfied about the correctness of the statement made in the declaration in

Form XXVII and payment of due tax, sign and seal the declaration with the office seal in the space provided and also countersign the challans or bills or tax invoice, 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 ofTaxes. The Transporter shall produce one copy of the permit while crossing the last check-post in the State.

56. Notwithstanding anything contained in Rule 47, the Superintendent of Taxes of any area may for good & sufficient reason to be recorded in writing authorize any person to take delivery of or transport any consignment of taxable goods exceeding the quantities specified in the said Rule 47 from the place in such area.

57. 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 of Taxes.

58. The officers to whom powers may be delegated under section 85 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.

59. FEES : The following fees shall be payable :-

(a) upon a memorandum of appeal against an order of assessment, or upon a petition for revision of an appellate order against an order of assessment - 1 percent of the amount of tax in dispute subject to a minimum of fifty rupees which ever is higher;

(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 -1 % or minimum of fifty rupees which ever is higher;

(c) upon a petition for revision of any other order or upon any other miscellaneous petition - rupees fifty;

(d) for a duplicate copy of certificate of registration - rupees hundred;

(e) upon an application for registration - rupees hundred.

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.

60. No fees 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

61. 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.

62. An application for a certified copy of order or other documents shall be filed in the office of the Commissioner, Addl. Commissioner, Joint Commissioner, Deputy

Commissioner, 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.

63. The following fees shall be payable for certified copies:

(a) an application fee- rupees ten.

(b) authentication fee for every 360 words or fraction of 360 words - rupees fifty.

(c) one impressed folio for not more than 150 (English) words and extra folio for every additional 150 words or less.

(d) urgent fee for Rs. 50/- if an applicant requires his copy to be furnished on the day of submission of the application. In such cases, fees and folio must also accompany the application.

(e) an additional fee of Rs. 15/- to cover the cost of postage if the applicant wants his copy to be sent to him by post.

(f) a searching fee of Rs. 25/- if the applicant wants a copy of the order or document which is more than one year old.

(g) all the fees payable under the Act or Rules shall be paid in Court Fee stamps.

64. 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.

65. A dealer who wishes to claim deduction on the ground that the taxable goods were 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 tax 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.

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

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

68. 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 more rupee and an amount less than fifty paise shall be ignored.

69. Check Post :-

(1) Where the State government decides to set up a check post under section 67 at any place, the location of such check-post shall be notified in the Official Gazettee. Where a check-post is set up on a thoroughfare or road, barriers may be erected across the thoroughfare or road in the form 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 check post shall be deemed for the purpose of the said section 67 to be the Officer-in-charge of such check post and all the provisions of the Act and the Rules shall apply accordingly.

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

(i) The Commissioner of Taxes, Addl. Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner, Superintendent of Taxes and Inspector of Taxes.

(ii) Any other officer appointed to assist the Commissioner of Taxes and exercising jurisdiction over the area where the check-post is located.

(iii) Any officer appointed in any capacity to assist the Commissioner of Taxes and posted in such capacity to the check-post shall at any time when he is physically present at the check-post be deemed for purposes of these rules to be officer-in-charge of the check-post. Where at any time more than one such Officers are present the senior most among them shall be deemed to be the Officer-in-charge of the check-post.

(3) No person shall transfer taxable goods across or beyond a check-post except after filing declaration in Form XXV (in triplicate) or as the case may be, in Form XXVI (in triplicate) or permit in Form XXIV or XXVII before the officer-in-charge of the check-post.

70. Inspection and search of vehicle and boats:

(1) When in the opinion of the Officer-in-charge of the checkpost 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 check-post or barrier may for satisfying himself that the provisions of sub-rule (3) of Rule 69 are not being contravened, require the person for the time being the in charge of such vehicle or boat to stop and such person shal forthwith comply with such requirement and keep the vehicle or boat stationery for 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 check-post. 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 requird and shall render all possible assistance to the said officer in making the search or inspection.

(4) If any taxable goods, books of accounts, registers, vouchers or other documents are seized, the officer seizing such goods, books of accounts, register, 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. He shall handover a copy of the same to the dealer / transporter / person or his agent from whom the goods were seized after obtaining his signature thereon.

71. Power to search at any place by Officer-in-charge of a check-post, Superintendent of Taxes or any officer specially empowered by the Commissioner :-

(1) Notwithstanding 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 check-post or barrier, by any Superintendent of Taxes or 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 stationery 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.

(2) 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.

(3) 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, tax invoice*, purchase voucher*[1] and consignments 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.

(4) When the person from whom the taxable goods are seized opts for composition of such offence under section 80 of the Act within a period of one month from the date of seizure, the amount of composition money or tax and penalty so determined shall be payable within seven days from the date of composition of the offence or penal action taken, 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.

(5) If the person from whom the goods are seized does not opt for composition of the offence within a period of *one month*[2] from the date of seizure or having compounded the offence or penalty imposed does not pay the amount in due time as provided in sub-rule (4), the Superintendent with the previous sanction of the Commissioner, shall issue a proclamation in

Form No. XXVIII 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 newspaper. The auction shall be conducted by the Superintendent or any other officer authorized by the Commissioner.

(6) The auction shall be governed by the conditions laid down in the proclamation (

Form No. XXVII).

72. Cost of loading and un-loading for search and seizure to be borne by the dealer / person / transporter :-

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 / person/ transporter or his agent at his own expense within the time specified by the authorized officer. But in case, no irregularity is found and goods or documents are not seized, the dealer / person/ transporter or his agent shall not bear the cost of loading and un-loading for search.

1 Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011). 2 Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

73. 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 69 and as the case may be of particulars furnished in compliance with any requirement made under sub-rule (3) of Rule 70 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 filing it with direction to submit one copy of the same to the officer by whom the forms were issued.

(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 submit one copy thereof to the officer to whom he has been directed under sub-rule (1).

74. Survey :-

(1) As per provisions of section 60 of the Tripura Value Added Tax Act, 2004, time to time field survey will be conducted to identify the unregistered dealer who are liable to pay tax under the Tripura Value Added Tax Act, 2004.

(2) Field survey under the Tripura Value Added Tax Act may be conducted from such date when the Act shall come into force.

(3) (a) For the purpose of conducting survey, teams may be constituted by the Commissioner of Taxes.

(b) Commissioner of Taxes may bring Government or semi Government employees on deputation and form teams for conducting field survey for the purposes of this Act.

(c) Commissioner of Taxes may cause field survey by an agency on contract basis.

(4) The particulars so collected under sub-section (2) and sub-section (3) of section 60 shall also be inserted in the survey sheet.

75. 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 checkpost subject to such conditions as he may deem fit to impose, to do or refrain from doing something which the later has the authority to do, wherein such officer- in-charge shall carry out the order.

By order of the Governor,
(D. K. Tyagi)
Principal Secretary to the
Government of Tripura

FORM -1

THE TRIPURA VALUE ADDED TAX ACT, 2004

APPLICATION FORM FOR REGISTRATION

(Under Rule 10 of TVAT Rules)

Write clearly in black ink and use BLOCK LETTERS

To

The Superintendent of Taxes

Charge No.

Affix a Photograph of the Signatory

1. Name of the Applicant :

2.

Sex : Mael / Female

3. Trade Name of the Business : _____

4. Address : No. / Street : _____

City : _____

Pin Code :_____

5. Telephone No. : _____ Fax No. :_____ E-Mail Id. :_____

6. (a) Proprietor /Partners in Firm, Chief Executive in Company, Co-operative. Etc.

SI.No.	Name	Designation	Permanent Home Address	Age	Father's Name

6. (b) interest (of Partners in Firm, Chief Executive in Company, Co-operative. Etc,) in other Business

SI.No.	Name	Firm's Name	Address of the Firm	Value Added Taxpayer's Identification Number (TIN)	CST Registration No.

7. Address of All Branch Offices

SI. No.	Branch	Post Office	Thana	District
1.				
2.				

8. Location of factory (if any)

SI. No.	Branch Post Office	Thana	District
1.			
2.			

9. Location of Ware House(s) (if any)

SI. No.	Branch Post Office	Thana	District
1.			
2.			

10. List of Taxable Items Dealing with

SI.No.	Item Code	Description	Purchase From places within Tripura for Resale (Y/N)	Manufacture Make and Process for Sale in Tripura (Y/N)	Import/intend to import for Sale in Tripura	
					Within India (Y/N)	Outside India (Y/N)

11.Economic Activity Code (Manufacturer/lmporter / Reseller / Seller / purchaser / re- purchaser [1] :_____

12.Particulars of Movable and Immovable Property Including Landed Property of Proprietors/ Partners

SI.No.	Proprietor / Partner's Name	Property Type (Movable/Immovable)	Details of Property

13.Information of Liability.

SI.No.	Proprietor / Partner's Name	Nature of liability	Details of liability

14.Banker's Name :

Nature of Account Held : _____ Account Number :_____

1. Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

15.Trade License Issued by Municipal Corporation / Nagar Panchayat : No. _____ Date : _____

16.License Issued Under the Tripura Shops & Establishment Act : No. _____ Date : _____

17.Food Staff License issued by the Competent Authority : No. _____ Date : _____

18.Whether Citizen of India or Not (

19.PAN No. ; _____

20.Sale of Goods : Last Quarter: _____ Last Year: __

21.Date of first Taxable sale : _____

22.Language to be used in maintaining accounts :

I _____ (Proprietor/Director/Partner/Secretary or any authorised Person) hereby declare that the particulars given herein are correct and I hereby apply for registration for value added tax.

Place :_____ Date :_____

Signature of Applicant

Designation & Seal

Introduced By : _____

(Registered Dealer or Any Responsible Person)

FOR OFFICE USE ONLY

Date of Registration : Day_____ Month_____ Year_____

Taxpayer's Identification Number : _____ Amount of Security Paid : (Rs.) _____ Bank Scroll No. : _____ Date _____ Remarks, if any _____

FORM II

TR1PURA VALUE ADDED TAX ACT, 2004

Certificate of Registration

(Under Rule 12(1) of TVAT Rules)

Taxpayer's Identification Number : _____

THIS IS TO CERTIFY THAT _____ (Name) _____(Status) carrying on business, under the trade name of _____, whose principal place of business is situated at _____ has been registered as a dealer under section _____ of the TVAT Act, 2004.

The dealer is a (Economic activity code) :Manufacturer/importer/wholesaler/ reseller / seller / purchaser / re-purchaser.[1] List of taxable items deals with :

SI.No.	Item Code	Description	Reseller	Manufacturer	Importer

The dealer has additional place (s) of business as noted below :-

(a)

(b)

The dealer ha s warehouse(s) at :-

Location of Factory, if any :-

The dealer has Income Tax Permanent Account No. _____

Name & address of Proprietor/Partners/Secretary/Managing Director _____

The dealer is liable to pay tax on and from _____.

The certificate is valid from _____until cancelled/suspended.

Date.....

Superintendent of Taxes.
Charge :

- This certificate should be exhibited at a conspicuous place within the premises of the Business and warehouse.

1. Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

Address of warehouse, if any	7	
Date of Commence ment of liability	8	
Registered -under section	9	
Amount of Security deposited	10	
Remarks	11	

Sl.No.	Dealer's Name & Address	Taxpayer's Identification Number and date of	Name of Taxable Goods sold /purchased[1]	Manufacturer / Importer/ Whole Seller /	Address of branch, if any[2]
1	2	3	4	5	6

Month & Year : _____ Charge :_____

Register of Certificate of Registration issued to Dealer

TRIPURA VALUE ADDED TAX ACT, 2004

(Under Rule 12 (8). of TVAT Rules)

1, 2Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

FORM IV
TRIPURA VALUE ADDED TAX ACT,
2004

Application Form For Registration Of Transporter, Carrier Or Transporting Agent (Under Rule 17(1) of TVAT Rules)
Write clearly in black ink and use BLOCK LETTERS

To
The Superintendent of Taxes Charge :_____

Affix a Photograph of the Signatory

1. Name of the Applicant : _____
2. Status of the Applicant (Proprietor, Director etc) : _____
3. Name of the Transporter, Carrier _____
   Or Transporting Agent
4. Address of Head Office _____ Tel. No._____
5. Name and Address of Proprietor, Partner, Director etc.

SI.No.	Name	Father's Name	Age	Extent of Interest in the Business	Present Address	Permanent Address
1	2	3	4	5	6	7

6. Name(s) and Address of Other Piace(s) of Business in the State of Tripura and in other state if any.

SI.No.	Name	Address
1	2	3

7. Location and Address(es) of Godowns in Tripura]

SI.No.	Address of Godown
1	2

8. Particulars of Truck / Lorries in the Name of the Transport Company itself

SI.No.	Registration No. with Transport Department	Valid Up to
1	2	3

9. Particulars of Immovable Property Including Landed Property of Proprietors / Partners/ Director.

SI.No.	Details of Property
1	2

10. Bank Accounts of Transport, Proprietor, Partners and Director and nature of Account Hold.

SI.No.	Name	Name of Banker	A/c Number and Nature of
1	2	3	4

11.PAN Number of the Firm, Partner, Proprietor, Director _____

12.We keep our account in language and scrip in _____

Place : Signature of Applicant

Date : Designation & Seal

13.Introduced By (Registered Transporter or any Responsible Person) _____

FOR OFFICE USE ONLY

Date of Registration : Day _____ Month _____ Year _____

Registration Number : _____

Amount of Security Paid : (Rs.) _____

Bank Scroll No. : _____ Date_____

Remarks, if any _____

FORM V

TRIPURA VALUE ADDED TAX ACT, 2004

Registration Certificate of Transporter / Carrier / Transporting Agent (Under Rule 17(4) of **TVAT Rules)**

Registration Number._____

THIS IS TO CERTIFY THAT_____ whose principal place of business within the State of Tripura is situated at _____ has been registered as a Transporter/Carrier/Transporting Agent under section _____ the TVAT ACT, 2004 to operate the Transport business In Tripura relating to taxable goods.

As on the day of registration, the Transporter/Carrier/Transporting Agent aintains Godown(s), Branche(s) and Office(s) within the State of Tripura as well as outside Tripura:-

Godown (s) :

Branch (s) :

Office (s) :

Name & Address of Proprietor/Partner/Directors.

Name	Father's Name	Present Address	Permanent Address

This Certificate is valid with effect from.....

Date .....

Address of Godown(s)	4	
Registration No. & date of issue	5	
Date of Commen - cement	6	
Registered Under section	7	
Amount of Security deposited	8	
Remarks	9	

Address of Branch Office (s),	3	
Transporter's Name & address	2	
Sl.No.	1	

Month & Year : _____ Charge :_____

Register of Certificates of Registration Issued to Transporter

TRIPURA VALUE ADDED TAX ACT, 2004

(Under Rule 17(5) of TVAT Rules)

FORM VII

TRIPURA VALUE ADDED TAX ACT, 2004

Register of Goods Transported into Tripura

(Under Rule 17(7) of TVAT Rules)

Permit No. and date of Superintendent of Taxes against which delivery made	Signature with date of the person and the name of the dealer on	Date and time of arrival of the	Lorry No.	Manifest No. and date	Permit No. with date of Churaibari Check	C.N. Nos. with date	Description of Goods
		1	2	3	4	5	6
11	12						

Lorry No. 2	Consignment Nos. with date 3	Description of goods	Quantity 5	Value declared 6	Name of the consignor	Name of the Consignee 8	Quantity	Declared value	Name of the Consignor	Name of the Consignee
							7	8	9	10

Date of despatch 1	

Register of Despatch of Goods Outside Tripura
TRIPURA VALUE ADDED TAX ACT, 2004
(Under Rule 17(7) of TVAT Rules)

FORM VIII

Financial Year.....

Month.....

Permit No. in Form XXV with date	C.N.No. with date	Description of goods.	No. of Packages	Weight/ Quantity	Declared value	Name of the Consignor	Name of the Consignee	Remarks
1	2	3	4	5	6	7	8	9

Report for quarter ending .....

Registration No.....

Name of the Transporter.....

Signature of authorised signatory

Statement of Stock of undelivered consignments

TRIPURA VALUE ADDED TAX ACT, 2004

(Under Rule 17(7) of the TVAT Rules)

FORM IX

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

FORM-X

TRIPURA VALUE ADDED TAX ACT,2004

Return Form

(For the dealers other than Composite dealers and dealers dealing in item under Schedule-VIII)

[Under Rule 18(i) of the TVAT Rules]

1. Tax period:-Month / Quarter…….....……Year….....……

2. Tax payer's Identification No…….....……

3. Name of the dealer :

4. Address :

5. Economic Activity Code :- Manufacturer/Importer/Seller/ Re-seller
(strike out which is not applicable)

6. Purchase from outside the State :

(i) Taxable purchase (Non creditable purchase) :-

Sl. No.	Tax rate	Value	MRP Value in case of Medicine, Sanitary Napkins, Surgical Items	Freight & Other Incidental Cost
Total				

(ii) Non taxable purchase:-

Sl. No.	Item	Value	Freight & Other
Total			

7. Purchase within the State :

(i)Taxable purchase :-

Sl. No.	Tax Rate	Value (excluding VAT)	MRP Value in case of Medicine, Sanitary Napkins, Surgical Items	VAT paid	Freight & Other Incidental Cost
Total					

(ii)Non Taxable goods :-

Sl. No.	Item	Value	Freight & Other Incidental Cost
Total			

(iii)Capital goods :-

Sl. No.	Item	Value	VAT Paid	Freight & Other

Total				

8. Total Taxable Purchase [6(i) + 7 (i)] | Value (Excluding VAT) | VAT Paid | MRP in case of Medicine etc.

Rs.
Rs.
Rs.

9. Total Taxable sales :-

Sl. No.	Sales	Value (excluding	VAT Payable
(i).	Total Sales		
(ii)	Less : Exempt Sales		
(a)	Less-Item under Schedule-III		
(b)	Less : Export		
(c)	Less : Stock Transfer		
(iii)	Less : Inter State Sales		
(iv) (a)	Taxable Sales Within Tripura		
(iv) (b)	Less : Sales Return		
(iv) (c)	Taxable Sales		

10.** (i) Taxable sales (For goods purchased from outside the state or goods manufactured within the State :

Sl. No.	Item code	Item description	Tax Rate	Value (excluding VAT)	MRP Value in case of Medicine, Sanitary Napkins, Surgical	VAT Payable

11. Tax due on account of sales(Current Quarter/Month) :-_____ {10(i) + 10(ii)}
12. Interest due:_____
13. Total amount payable(11+12) :_____
14. Tax credit for goods purchased in the current Quarter/Month :
15. Tax credit carry forwarded from the previous period :_____
16. Tax credit for Capital goods :-
    (i) Tax credit claimed for capital goods purchased in the current return period : _____
    (ii) Total tax credit allowed upto last return period :_____
    (iii)Total tax credit availed upto last return period :_____
    (iv)Tax credit adjusted in the current return period :_____
    (v)Total tax credit availed upto current return period :_____
    (vi)Allowed tax credit carry forwarded :_____
17. Total Tax Credit{14+15+16(iv)} :-_____
18. Excess tax credit availed , if any

Relevant period	Amount	Reason

19. Net tax credit (17-18) :-_____

20. Tax payable to Government (13-19) :-_____

21. Tax Credit carry forwarded :- _____

[19 – 13 + 16(vi)]

22. Total amount payable : Rs.

Rs.	T.D.S.C No. & Date	ID No. of

23. T.D.S. Certificate

24. [22 -23]

Amount paid to Government Treasury Rs…….....……
(Rupees…….....……) as per Challan No….....……..
Bank
Scroll No…….....…. dated….....……

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

Date : (Signature of the dealer/

or authorized person)

NOTE:

****In case , number of commodities are more than the space provided, annexure may be used.**

Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

FORM-XA

TRIPURA VALUE ADDED TAX ACT, 2004

Return Form for Composite Dealer

[Under Rule 18(i) (a) of the TVAT Rules]

1. Tax period:- Qr. Ending……Year……
2. Tax payer's Identification No……
3. Name of the dealer:
4. Address:
5. Economic Activity Code:- Re-seller.
6. Particulars of goods purchased locally from registered dealers with value excluding tax:

Rate of tax	Commodities	Value	VAT paid
Total			

7. Total Sales turnover:
8. Total sales turnover of zero rated items:
9. Turnover of taxable goods(7-8):-
10. Composite tax payable:

Total taxable turnover	Tax rate	Tax payable

11. Interest due
12. Total amount payable(10+11):
13. Total amount paid

14. Amount paid to Government Treasury Rs…….....……as per Challan No. ….....……

Bank Scroll No. ..……..… dated ……..…..

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

Dated:-(Signature of the dealer or authorized person)

Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

FORM-XB

TRIPURA VALUE ADDED TAX ACT, 2004

Return Form

(for dealers dealing in items under Schedule –VIII)

[Under Rule 18(i) of the TVAT Rules]

1. Tax period :- Month / Quarter…….....…Year…….....…
2. Tax payer's Identification No…….....……
3. Name of the dealer :
4. Address :
5. Economic Activity Code :- Manufacturer/Importer/Purchaser/ Re-purchaser
   (strike out whichever is not applicable)
6. Total Sale:

Sl. No.	Sales	Value(excluding VAT)	VAT Paid on purchase
(i)	Total sales		
(ii)	Less: Exempt sales		
(iii)	Less: Export		
(iv)	Less: Stock transfer		
(v)	Less: Inter State sales		
(vi)	Less : Sales return		
(vii)	Sales within Tripura		

7. Purchase from outside the State:
   (non-creditable purchase)
8. Purchase within the State :

Sl. No	Items	Tax rate	Value excluding VAT	VAT payable

9. Total purchase(7 + 8)
   Value (excluding VAT) _ VAT paid
10. Tax payable :-

Total purchase	VAT payable

11. Interest due, if any :- _____
12. Total amount payable(10+ 11) :- _____
13. Tax credit for capital goods :- _____
14. Tax credit for goods purchased in the current quarter/month :- _____
15. Tax credit brought forwarded from the previous period :- _____
16. Total tax credit(13+14+15) :- _____
17. Excess tax credit, if any:-

Relevant period	Amount	Reason

18. Net tax credit (16-17) :- _____
19. Tax payable to Government Treasury (12-18) :- _____
20. Tax Credit Forwarded :- _____ _____

21. Total amount payable :

Rs.

22. Amount paid to Government Treasury

Rs…….....……

(Rupees……) as per Challan No…….. (Bank Scroll No…….....……. dated……

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

Date:

(Signature of the dealer/
or authorized person)

Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

FORM XI

TRIPURA VALUE ADDED TAX ACT, 2004

DEDUCTION CERTIFICATE

(Under Rule 7(4) of TVAT Rules)

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

1. Name & address of the person making the deduction. _____
2. Name & address of the person from whom the deduction was made. _____
3. 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 Rs. _____
   (e) Details of Departmental recoveries, if any
      (i) Rs._____
      (ii) Rs._____
      (iii) Rs. _____
   (f) Details of amounts not liable to be taxed
      (i) Rs._____
      (ii) Rs. _____
      (iii) Rs. _____
   (g) Breakup of taxable amount at different rate(s) of tax

Taxable Amount (in	Rate of Tax (%)	Amount of Tax (in Rs.)
Total		

4. Amount of tax deducted Rs. _____
5. Date of deduction _____
6. Amount deposited into the Government Treasury Rs. _____
7. Chaltan No./Cheque No._____ Date of deposit _____
   Forwarded to the Superintendent of Taxes

_____ _____

Signature of the person making the deduction Date

Designation & Seal

FORM XII

TRIPURA VALUE ADDED TAX ACT, 2004

(Under Rule 18(11} of TVAT Rules)

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 Tripura Value Added Tax Act, 2004;

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. 24(2) of the said Act;

*b)And whereas it appears that the sales *and or purchases*[1] of taxable goods have escaped assessment in the assessment for the period from..... to.....

*c)And whereas, the sales *and or purchases*[2] of taxable goods have been under assessed for the period from .....to.....

*d)Any 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.31(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 assess-ment and other penalties as per provisions of the said Act.

Date.....

Place.....

Superintendent of Taxes
Government of Tripura

* strike out phrase and paragraphs not applicable.

1,2Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

FORM XIII

TRIPURA VALUE ADDED TAX ACT, 2004
ASSESSMENT ORDER SHEET
(Under rule 21(3) of TVAT Rules)

1. Name of Dealer (with complete address.....
   Charge.....Period ending.....
2. Taxpayer's Identification Number.....
3. .....Sub-Division.
4. Record No.....
5. Branches
   (a)
   (b)
   (c)
6. Share - (a) Partner :- Their names with Share -
   (b) Member :- Their names with Share -
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 XIV
TRIPURA VALUE ADDED TAX ACT, 2004
ASSESSMENT ORDER FORM
[Under rule 21(3) of TVAT Rules]

Charge ……
Name of dealer ……. Address …….

Turnover and Deduction

Tin ……
Record No. …….....
Period ending …….....

1. Turnover returned : Rs. ……
2. Turnover determined : ……..

Total value on account of

(a) Sales of : ……
(b) Purchase of : ……

3. Deduct –

Amount, if any, refunded to customers, for goods returned : ……

4. Turnover
5. Tax payable on turnover of goods –

Item Detail	Turnover	Rate of tax	Tax

6. Tax Credit : ……
7. Net Tax Payable (5-6) : ……
8. Interest payable under Section 45(4) read with : ……
   Rules 30 upto the date of return (filling) / demand
9. Penal Tax U/S …… : ……
10. Total sum payable : ……
11. Amount already paid : ……
12. Net Balance due : ……..

Assessed under Section ……..... On .....……

Superintendent of Taxes

1 Substituted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

FORM XV

TR1PURA VALUE ADDED TAX ACT,
2004
Notice of Demand Under Section 37
(Under Rule 27 of TVAT Rules)

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 VAT, interest and penalty.

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

3. If you do not pay the amount of VAT 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 aforesaid in accordance with the provisions of Section 45(4) read with Rules 30.

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

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

Date.....

FORM XV (REVERSE)
TRIPURA VALUE ADDED TAX ACT,
2004
(Under Rule 27 of TVAT Rules)

Charge.....

Name of Dealer..... Address .....

Taxpayer's Identification No. ..... Demand No : ..... Period ending .....

1 .	Turnover returned taxable at :-Value	Tax credit (Excluding VAT) (Rs)	(Rs)
	_____ @ _____		
	_____ @ _____		
	_____ @ _____		
2.	Turnover determined taxable at :-		
	_____ @ _____		
	_____ @ _____		
	_____ @ _____		
3.	Total tax payable	Rs.	
4.	Tax credit allowed	Rs.	
5.	Tax due (3) - (4) Rs.		
6.	Interest payable U/S. 45(4) read with Rule	Rs.	
7.	Penalty/Composition money	Rs.	
8.	Total Sum payable (5) to (7)	Rs.	
9.	Amount already paid	Rs.	

Assessed Under Section.....
on.....20.....

Superintendent of Taxes.

FORM XVI

TRIPURA VALUE ADDED TAX ACT, 2004
FORM OF APPEAL
[See rule 23(1) (v)]

Form of appeal against an order of assessment U/S..... or Penalty passed U/S.....of this Act.

To

The.....

.....

.....

The ..... day of.....20.....

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 office.....District is follows :-

1. Under Trtpura Value Added Tax Act, 2004, your petitioner has been assessed a tax of .....on turnover of Rs..... as shown above (Here enter the names of commodities.)
2. Under Section ..... of Tripura Value Added Tax Act, 2004 as penal tax 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.

   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 24 of the Act and has complied with all the terms of the notice served on him by the..... under Section..... of the Act.

8. Your petitioner was prevented by sufficient cause from making the return required by section 24 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 Section.....
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 penal tax 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/penal tax, assessed
as may be required by you, shall be paid by me before the appeal is entertained).

Signed.....

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

* Here enter the names of Commodities.

FORM XVII
(Under Rule 29 of TVAT Rules)

NOTICE OF DEMAND UNDER SECTION 38 OF
TRIPURA VALUE ADDED TAX ACT, 2004

To.....(Name)

..... (Address)

Whereas..,.....(name of the defaulting dealer), a dealer having the place of business at..... and holding Taxpayer's Identification Number.....under Tripura Value Added Tax Act, 2004 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 38 of the said Act;

You are hereby required under section 38 ol 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 deal 3r 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-Sates Tax Receipts under Tripura Value Added Tax Act, 2004 and to produce within a week from the date of such deposit a receipted copy of the cha!lan 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 tho 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.

Superintendent of Taxes

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.....
2.....

SEAL

Address.....

Date.....

(Name and address of
defaulting dealer)
(Joint holders, if any, of
the money

forming the
subject matter of this notice)

Assistant Commissioner

.....

Superintendent of Taxes

.....

FORM XVIII

TRIPURA VALUE ADDED TAX ACT, 2004

CHALLAN FOR PAYMENT

(Under Rule 31 of TVAT Rules)

Tax / Penalty / Composition Money Paid To : _____

Treasury / Sub-Treasury Code : _____

DDO Code : _____

Major Head : 0040
Sub-Major Head : 00
Minor Head : 102

Name of the Bank : _____ Tax Period : _____ Demand No. (if any) : _____

By Whom Tendered	Name, TIN and Address of the Dealer on whose behalf money is paid	Payment on Account of	Amount Deposited (Rs.)
		Tax Penalty interest Composition Money Miscellaneous	

Rupees _____ (in words)

Challan No. & Date :

Signature of the Dealer or Authorised Person **FOR TREASURY USE ONLY**

Scroll No. :	Date of Receipt :
Received Payment of Rs. ..... (Rupees.....) in words	
Signature of Treasurer	Signature of Accountant / Signature of Treasury / Sub-Treasury Officer

ADVANCE COLLECTION		

COLLECTION		
DEMAND		

TRIPURA VALUE ADDED TAX ACT, 2004
REGISTER OF DAILY COLLECTION
(Under Rule 31 (1) of TVAT Rules)

FORM XIX

Financial Year : _____

Month : _____

Chare : _____

COLLECTION DEMAND TURNOVER		

Financial Year : _____ Charge : _____

REGISTER OF ASSESSMENT, DEMAND AND COLLECTION

TRIPURA VALUE ADDED TAX ACT, 2004

(Under Rule 34(2) of TVAT Rules)

FORM XXI

TRIPURA VALUE ADDED TAXACT.2004 **TRIPURA VALUE ADDED TAX ACT, 2004**

Refund **Refund**

(Under Rule 37(1) of TVAT Rules) Book No..... Voucher No. : .....

(Tax - Taxes under Tripura

(Under Rule 37(1) of TVAT Rules)

Book No : .....

Voucher No. :.....

(TAX-TAXES UNDERTRIPURA VALUE ADDED TAX ACT) Orderforfundoftax

Treasury/Sub-Treasury

State Bank of India

Payable at the.....

Value Added Tax Act) Reserve Bank of India

To

The Treasury Officer

The Sub-Treasury Officer

The Agent, State Bank of India

The Agent, United Bank of India

Refund Payable to

1. Certified that with reference to the assessment record No.....a refund of Rs.....is due to.....in in respect of the return period ending.....

Assessment record No.

2. Certified that the tax concerning which this refunds given has been credited in the Treasury.

Date of order directing refund. 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.

Amount of refund. 4. Please pay to.....the sum of Rs.....(in words)

Seal Date.....PIace.....

.....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 receipient of the voucher .....

The.....20.....

Examined The.....20.....

Date of encashment Accountant.

Remarks		
Officer who allowed		

Sl.No.	Dealer's TIN, Name & Address	Tax period in respect of	Amount of refund	Amount of refund	Refund Voucher No. & date	Refund set off against

Financial Year : _____ Charge : _____

TRIPURA VALUE ADDED TAX ACT, 2004

(Under Rule 38(1) of TVAT Rules)

REFUND REGISTER

FORM XXII

Serial No.	Year	Name of dealer	address	Date of prosecution of issue of notice thereof	Nature of offence	Result	Amount of Composition money realised. If any	Remarks
1	2	3	4	5	6	7	8	9

Circle .....

TRIPURA VALUE ADDED TAX ACT, 2004

(Under Rule 39 of TVAT Rules)

REGISTER OF PROSECUTION

FORM XXIV
TRIPURA VALUE ADDED TAX ACT,
2004
(Under Rule 48 and 51 of TVAT Rules)

SL. Number of Form .....

To
The Superintendent of Taxes
Charge _____

In accordance with the provisions of Rules 48 and 51 of Tripura Value Added Tax Rules, 2005,1 / We* hereby declare that the consignment detailed below 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 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

: ..... : ..... : ..... :
.....
: .....

SI. No.	Item Code	Description	Quantity & Unit	Weight (Kgs)	Value (Rs.)	Consignor Invoice		Railway Receipt/ Bill of Lading/ Air	
						No.	Date	No.	Date

Total value Rs.....(Rupees.....(in words)
(12) Remarks (if any) :
.....

I/We hereby declare that I/We am/are registered under Tripura Value Added Tax Act, 2004, holding Taxpayer's Identification 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 * Strike out which is not applicable.

No. : _____

: .....

PERMIT

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

Seal Signature of the Superintendent of Taxes.

Date: _____

FORM XXV

TRIPURA VALUE ADDED TAX ACT, 2004

DECLARATION OF TAXABLE GOODS CARRIED BY TRANSPORTERS

(Under Rule 49(1) of TVAT Rules)

SI. Number of Form .....

To

The Officer-in-Charge

_____ Checkpost.

In accordance with the provision of section 67(2) of the TVAT Act, 2004 read with rule 49(1) of TVAT Rules, 2005 I/We hereby declare thai the consignment, whose detail is given over leaf, is being imported into/exported out of Tripura, by Road/Rail/Air/Steamer.

1. Registration Number of the Transporter : _____
2. Whether consignment is imported into / exported out of Tripura : Import / Export
3. Place of Despatch : _____
4. Destination : _____
5. Lorry Number : _____
6. Manifest Number : _____ and date : _____

[If goods are sent out side the State indicate the Permit No. and date authorising such export under Rule 54(6)]

Permit No. : _____

Date :_____

Form XXVII Serial No. : _____

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

ii) I/ We also undertake to duly account for the transport of above goods and its delivery to registered

dealer on the basis of permit issued by the Superintendent of Taxes according to provisions of the Tripura Value Added Tax Act, 2004.

Name in Full of the Transporter: _____

Address : _____

Signature and Status of the Applicant : _____

CHECK POST PERMIT

Checkpost Permit No. : _____

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

Seal Officer-in-charge

date : _____

Number	Units	12												
Weight		13												
Value		14												
Verification	Code*	15												
	Remarks	16												

Sl. No.	Consignment Note		Consignor				Consignee		Item Code	Description		
	Number	Date	Name	Invoice No.	Invoice Date	Dealer Regn	Name				Pkgs	
1	2	3	4	5	6	7	8		9	10	11	

Signature and Status of the Applicant

Code* : V - Verified , S - Seized

with Seal

TRIPURA VALUE ADDED TAX ACT, 2004

CONSIGNMENT DETAILS

(Under Rule 27 of WAT Rules)

FORM XXVI
TRIPURA VALUE ADDED TAX ACT,
2004
(Under Rule 52(1) of TVAT Rules)
Intimation of Import of Taxable Goods.

Issued to : SL Number of Form.....

_____ (Name of the dealer)

_____ (Address of the dealer)

_____(Taxpayer's Identification Number)

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 provisions of Rules 52(1) of Tnpura Value Added Tax Rules, 2005, I/We* hereby intimate that the consignment detailed below is to be imported into Tripura, by Rail/Air/Road *crossing the notified area under Rule 68 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 consignments

Sl. No.	Item Code	Description & Unit	Quantity (Kgs)	Weight (Rs.)	Value Invoice	Consignor		Railway Receipt/ Bill of Lading/ Air	
						No.	Date	No.	Date

Total value Rs.....(Rupees.....(in words).

Mode of transport : .....

I/We hereby declare that I/We* am/are* a registered dealer under Tripura Value Added Tax Act, 2004 holding Taxpayer's Identification Number as mentioned 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 and to pay tax on the sales thereof in accordance with the provision of the said Act.

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

Signature Of the Applicant : .....

Date..... Status of the applicant : .....

* Strike out which is not applicable.

CHECK POST PERMIT

Checkpost Permit No : _____

I hereby permit to transport the consignment detailed above cross the barrier

Date : ..... Officer-in-Charge

.....Checkpost

FORM XXVII

TRIPURA VALUE ADDED TAX ACT, 2004

(Under Rule 55(1) of TVAT Rules)

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

To SI.Number of Form.....

The Superintendent of Taxes

Charge _____

In accordance with the provisions of Section 66 of the Tripura Value Added Tax Act, 2004 read with Ru!e 55(1) of Tripura Value Added Tax Rules, 2005, !/We* hereby declare that the consignment detailed below is required to be exported from Tripura, by 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 TIN under TVAT/Registration No. under CST Act of the Applicant (in-case the applicant is not registered, details of registered dealer from whom goods have been purchased) : .....

(2) Name and Address of the consignee (Registration No. in case consignee is a registered dealer under CST 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

SI. No.	Item Code	Descriptio n & Unit	Quantity (Kgs)	Weight (Rs.)	Value Invoice	Consignor		Railway Receipt/ Bill of Lading/ Air	
						No.	Date	No.	Date

(7) Amount of TVAT/ CST paid (with Challan No. & Date)

(8) Details of 'C' Form / 'F' Form used for the consignment (if any)

:..... :.....

(9) Remarks (if any) : .....

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

I/We have deposited the tax as per provisions of Tripura Value Added Tax Act, 2004.

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.

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

Signature and status of the Applicant : .....

'*Strike out which is not applicable. : .....

PERMIT

No. : .....

I hereby permit to transport the consignment detailed above.

Seal Signature of the Superintendent of Taxes

Date : Charge : .....

FORM XXVIII

TRIPURA VALUE ADDED TAX ACT, 2004
PROCLAMATION FOR AUCTION FOR SALE
(Under Rule of 71 (5) of TVAT Rules)

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 b} 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 officer at the spot shall be final in all respects.

Superintendent of Taxes
Government of Tripura.

FORM XXIX
TRIPURA VALUE ADDED TAX ACT,
2004
TAX INVOICE
[Under Rule 6(6} (i) of TVAT Rules]

TAX INVOICE - Page - 1.

Invoice Serial No. .....
Date of Issue .....

Seller's Name : _____

Seller's Address : _____

Taxpayer's Identification Number(TIN) : _____

Seller's Telephone No. : _____

Buyer's Name : _____

Buyer's Address : _____

Buyer's TIN : _____

Buyer's Telephone No. : _____

Terms of sale : Cash- Cheque-Credit- Other Terms -

SI.No.	Item Code	Item Description	Quantity	Unit Price (Rs.)	Sale Price (Rs.)	Tax Rate (%)	VAT Payable
Total							

ORIGINAL-BUYER

FORM XXIX
TRIPURA VALUE ADDED TAX ACT,
2004
TAX INVOICE
[Under Rule 6(6} (i) of TVAT Rules]

TAX INVOICE - Page - 2.

Invoice Serial No. .....
Date of Issue .....

Seller's Name : _____

Seller's Address : _____

Taxpayer's Identification Number(TIN) : _____

Seller's Telephone No. : _____

Buyer's Name : _____

Buyer's Address : _____

Buyer's TIN : _____

Buyer's Telephone No. : _____

Terms of sale : Cash-Cheque-Credit- Other Terms -

SI.No.	Item Code	Item Description	Quantity	Unit Price (Rs.)	Sale Price (Rs.)	Tax Rate (%)	VAT Payable
Total							

1st copy - TAX CONTROL

FORM XXIX
TRIPURA VALUE ADDED TAX ACT,
2004
TAX INVOICE
[Under Rule 6(6} (i) of TVAT Rules]

TAX INVOICE - Page - 3.

Invoice Serial No. .....
Date of Issue .....

Seller's Name :
_____ Seller's
Address : _____
Taxpayer's Identification Number(TIN) :
_____ Seller's Telephone No. :
_____

Buyer's Name :
_____ Buyer's
Address : _____
Buyer's TIN : _____
Buyer's Telephone No. : _____

Terms of sale : Cash- Cheque- Credit- Other Terms -

SI.No.	Item Code	Item Description	Quantity	Unit Price (Rs.)	Sale Price (Rs.)	Tax Rate (%)	VAT Payable
Total							

2nd copy - SELLER

FORM XXX
TRIPURA VALUE ADDED TAX ACT,
2004
CREDIT NOTE
[Under Rule 6(6) (ii) of TVAT Rules]

CREDIT NOTE - Page -1.

Credit Note Serial No._____ Date of Issue _____

1. Seiier's Name : _____
2. Seller's Address : _____
3. Taxpayer's Identification Number (TIN) : _____
4. Seller's Telephone No. : _____
5. Tax Invoice No. : _____
6. Date of Issue : _____
7. Taxable Value shown on the Tax Invoice : _____
8. Correct Taxable Value : _____
9. Difference Amount (7 - 8) : _____
10. Tax Charged on Difference Amount : _____
11. Brief Explanation for Issuing of the : _____
    Credit Note _____

ORIGINAL-BUYER

FORM XXX
TRIPURA VALUE ADDED TAX ACT,
2004
CREDIT NOTE
[Under Rule 6(6) (ii) of TVAT Rules]

CREDIT NOTE - Page -2.

Credit Note Serial No._____ Date of Issue _____

1. Seller's Name : _____
2. Seller's Address : _____
3. Taxpayer's Identification Number(TIN) : _____
4. Seller's Telephone No. : _____
5. Tax Invoice No. : _____
6. Date of Issue : _____
7. Taxable Value shown on the Tax Invoice : _____
8. Correct Taxable Value : _____
9. Difference Amount (7 - 8) : _____
10. Tax Charged on Difference Amount : _____
11. Brief Explanation for Issuing of the : _____
    Credit Note _____

1st Copy - TAX CONTROL

FORM XXX
TRIPURA VALUE ADDED TAX ACT,
2004
CREDIT NOTE
[Under Rule 6(6) (ii) of TVAT Rules]

CREDIT NOTE - Page -3.

Credit Note Serial No._____ Date of Issue _____

1. Seiier's Name : _____
2. Seller's Address : _____
3. Taxpayer's Identification Number(TIN) : _____
4. Seller's Telephone No. : _____
5. Tax Invoice No. : _____
6. Date of Issue : _____
7. Taxable Value shown on the Tax Invoice : _____
8. Correct Taxable Value : _____
9. Difference Amount (7 - 8) : _____
10. Tax Charged on Difference Amount : _____
11. Brief Explanation for Issuing of the : _____
    Credit Note _____

2nd Copy - SELLER

FORM XXXI

TRIPURA VALUE ADDED TAX ACT, 2004

DEBIT NOTE

[Under Rule 6(6) (iii) of TVAT Rules]

DEBIT NOTE - Page -1. Debit Note Serial No. _____

Date of Issue _____

1. Seiier's Name : _____
2. Seller's Address : _____
3. Taxpayer's Identification Number(TIN) : _____
4. Seller's Telephone No. : _____
5. Tax Invoice No. : _____
6. Date of Issue : _____
7. Taxable Value shown on the Tax Invoice : _____
8. Correct Taxable Value : _____
9. Difference Amount (7 - 8) : _____
10. Tax Charged on Difference Amount : _____
11. Brief Explanation for Issuing of the : _____
    Debit Note _____

ORIGINAL - BUYER

FORM XXXI

TRIPURA VALUE ADDED TAX ACT, 2004

DEBIT NOTE

[Under Rule 6(6) (iii) of TVAT Rules]

DEBIT NOTE - Page -2. Debit Note Serial No. _____

Date of Issue _____

1. Seiier's Name : _____
2. Seller's Address : _____
3. Taxpayer's Identification Number(TIN) : _____
4. Seller's Telephone No. : _____
5. Tax Invoice No. : _____
6. Date of Issue : _____
7. Taxable Value shown on the Tax Invoice : _____
8. Correct Taxable Value : _____
9. Difference Amount (7 - 8) : _____
10. Tax Charged on Difference Amount : _____
11. Brief Explanation for Issuing of the : _____
    Debit Note _____

1st Copy - TAX CONTROL

FORM XXXI

TRIPURA VALUE ADDED TAX ACT, 2004

DEBIT NOTE

[Under Rule 6(6) (iii) of TVAT Rules]

DEBIT NOTE - Page -3. Debit Note Serial No. _____

Date of Issue _____

1. Seiier's Name : _____
2. Seller's Address : _____
3. Taxpayer's Identification Number(TIN) : _____
4. Seller's Telephone No. : _____
5. Tax Invoice No. : _____
6. Date of Issue : _____
7. Taxable Value shown on the Tax Invoice : _____
8. Correct Taxable Value : _____
9. Difference Amount (7 - 8) : _____
10. Tax Charged on Difference Amount : _____
11. Brief Explanation for Issuing of the : _____
    Debit Note _____

2nd Copy - SELLER

FORM XXXII
TRIPURA VALUE ADDED TAX ACT,
2004
CLOSING STOCK INVENTORY
as on.....
[Under Rule 6(2) (c) of TVAT Rules]

Name of the dealer :

Address :

Taxpayer's Identification Number :
[under ttieTripura Value Added
Tax Act 2004]

Rate of tax	Serial No.	Name and Address of the Selling dealer	TIN	Invoice/ Bill No. with date	Item	Quantity / Number	Purchase value (including tax (Rs.)	Aggregate purchase price for individual tax rates [sub total of (8)]
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Grand Total _____

Certified that the details given above are true to the best of my knowledge.

Date _____.

FORM XXXIII
TRIPURA VALUE ADDED TAX ACT,
2004
APPLICATION FOR REFUND
[Under Rule 35(2) of TVAT Rules]

Charge No. : _____

Dated :_____/_____/_____

Dealer's TIN :_____

Dealer's Name : _____

Address : _____

_____

Period of Assessment : _____
for which Refund Claimed

Details of Payment :

Date of Payment	Treasury / Bank	Challan/ Scroll No.	Amount

Amount of Refund Claimed : _____

Grounds on which Refund Claimed : _____

Signature .....

Status .....

FORM XXXIV
TRIPURA VALUE ADDED TAX ACT,
2004
INDEMNITY BOND
(Under Rule 53 of TVAT Rules)

Know all men by these presents I

_____

S/o._____registered dealer under the Tripura VAT Act, 2004 under the TIN_____ (hereinafter called the Obligor is / are held and firmly bound unto Government of Tripura (hereinafter called the Government) in sum of _____ (in figures) Rupees _____(in words) well and truly to be paid to the Government on demand and without demur for which payment to be well and truly made I bind myself and my heirs, executors, administrators, legal representatives and assign / We bind ourselves, our successors and assign and the person for the time being having control over our assets and affairs.

Signed this _____ day of _____ Two thousand and _____.

Whereas rule 53 of the Tripura VAT Rules, 2005 requires that in the event of a blank of a duly completed form of declaration is lost while it is in the custody of the dealer or in transit to the selling / purchasing dealer, to furnish an indemnity bond to the authority from whom the said form was obtained.

And whereas the obligor here is such dealer, and whereas the obligor has lost the declaration in Form _____ bearing No._____ which was blank / duly completed, and was issued to him by _____(Name and destination of the authority) _____ in respect of the goods mentioned below (hereinafter referred to as the "FORM".

SI.No.	No. of Bill/ invoice challan	Date	Description of goods	Quantity	Amount
(1)	(2)	(3)	(4)	(5)	(6)

Now the condition of the above written bond of obligation is such that the obligor shall in the event of a loss suffered by the Government (in respect of which the decision of the Government or the authority appointed for the purpose shall be final and binding on the obligor) as a result of the misuse of the form.

Pay to the Government on demand and without demur the said sum of Rs._____ Rupees_____.(in words) and shall otherwise indemnify and keep the Government harmless and indemnity against and from all liabilities incurred by the Government as a result of the

misuse of such form. Then the above written bond or obligation shall be void and of no effect but otherwise shall remain in full force, effect and virtue. The obligor further undertakes to mortgage / charge, the properties specified in the schedule hereunder written by execution of proper deed or mortgage / charge for the payment of the said sum whenever called upon to do so by the assessing authority.

SCHEDULE

(Give details of the properties mortgaged / charged }

And these presents also witnesseth that the liability of the obligor hereunder shall not be impaired or discharged by reasons of any forbearance, act or omission of the Government or for any time being granted or indulgence shown by the Government or by reason of any change in the constitution of the obligor in cases where the obligor is not an individual.

The Government agrees to bear the stamp duty if any, chargeable on these presents,

In witness whereof the obligor has set his hand / has caused these presents executed by its authorized representative, on the day, month and year above written.

Signed by the above named obligor
In the presence of -

1._____
2._____

_____
Obligor's signature

Accepted for and on behalf of the Government of Tripura by name and designation of the officer duly authorised in pursuance of article 299(1) of the Constitution to accept the bond and on behalf of the Government of Tripura.

In the presence of -

1._____ 2._____

FORM XXXV

(Under Rule 21(2) of the TVATRules)

No. F. _____

GOVERNMENT OF TRIPURA

OFFICE OF THE SUPERINTENDENT OF TAXES

CHARGE_____

Dated, the _____

NOTICE UNDER SUB-SECTION (1) OF SECTION 31 OF THE TRIPURA VALUE ADDED TAX ACT, 2004 (ASSESSMENT).

To M/s.....

..... (address)

.....(Taxpayer's Identification No.)

In order to enable me to satisfy myself whether the returns filed by you under section 24 of the Tripura Value Added Tax Act, 2004 for the month / quarter ending _____ is correct and complete.

Whereas, you are liable to pay tax under the Tripura Value Added Tax Act, 2004 having not applied for registration under section 24 of the Act for the month / quarter ending _____ by the due date;

Whereas, I have reasons to believe that detected scrutiny of the returns for the month / quarter ending _____ filed by you is necessary;

You are hereby, requested to attend in person or by an agent at my office at on _____ _____(date) at _____ (time) A.M.P.M. and these to produce or cause to be produced the accounts and documents specified relating to your turnover of sales and / or of purchase for the aforesaid period and any other evidence on which you may rely in support of the said return.

Date_____

Place_____

Superintendent of Taxes
Government of Tripura
Charge —

Particulars of accounts & documents to be produced :-

(1) Cash book, (2) Ledger(General and Personal), (3) Journal, (4) Bill register, (5) Cash/ Credit memo, copies of bill, (6) Tax invoice, (7) C- foils of form 'C' / 'F, (8) Purchase register, (9) Copies of permits, (10) Sale register, (1t) Final accounts & balance sheet etc.

FORM XXXVI
TRIPURA VALUE ADDED TAX ACT,
2004

No. F. _____.
GOVERNMENT OF TRIPURA
OFFICE OF THE SUPERINTENDENT OF
TAXES
CHARGE-

Notice under section 32(1) of The Tripura Value Added Tax Act,
2004 read with Rules 21(5) of the Rules thereunder.

Whereas, from the information I posses, it appears that you are liable to pay tax for the period _____ to _____ under the Tripura Value Added Tax Act, 2004;

Whereas, notwithstanding your liability to pay tax under the said Act, you have failed to get yourself registered;

You are hereby directed to attend in person or by an agent to appear before the undersigned at his office at _____ on _____ at _____A.M/P.M. and to produce or cause to produce[4] records and documents for the period as mentioned above.

In case of failure to appear on the fixed date and time, I shall assess you to the best of my judgement.

Date _____
Place _____

Superintendent of Taxes
Government of
Tripura Charge _____

FORM XXXVII

TRIPURA VALUE ADDED TAX ACT, 2004

PURCHASE STATEMENT

[Under Rule 16(7) of TVAT Rules]

1. Charge :_____ Tax Period : Month/Quarter : _____ Year : _____
2. Dealer's TIN : _____
3. Name of the Dealer : _____
4. Address : _____
5. Details of Purchase of Taxable Goods

SI. No.	Seller's TIN	Seller's Name	Purchase of goods for	Purchase capital of goods	Total Invoice Involved	Amount Excluding VAT	VAT	For Office Use(Detail of Tax Credit Payable To the Dealer)	
								No. of Installment	Installments Amount
Total									

Date_____

FORM XXXVIII

TRIPURA VALUE ADDED TAX ACT, 2004

SALES STATEMENT

[Under Rule 16(7) of TVAT Rules]

1. Charge :_____ Tax Period : Month/Quarter : _____ Year : _____

2. Dealer's TIN : _____

3. Name of the Dealer : _____

4. Address : _____

5. Details of Sales of Taxable Goods

SL.No.	Purchaser's TIN	Purchaser's Name	Total Invoice Involved	Amount Excluding VAT	VAT	Remarks
Total						

Date_____

FORM XXXIX
TRIPURA VALUE ADDED TAX ACT, 2004
[Option under sub-rule (8) of rule 6 of TVAT Rules]

To
The Superintendent of Taxes,
Charge -

I, _____ (Name of the dealer) _____ (Address) holding Taxpayer's Identification Number (TIN)_____ under the Tripura VAT Act, 2004 hereby give the option for payment of a lump sum in lieu of tax by way of composition for the year _____. For that purpose I heresy declare that I am dealing in goods declared tax free under section _____or / and goods being purchased by me from other registered dealers after payment to them of tax under section _____ of the said Act and that my turnover in a year has ordinarily been less than rupees ten lacs.

2. I shall furnish returns for the period specified in rule _____ of the Tripura VAT Act, 2004 from the date on which the option given by me stands revoked under the provisions of sub-section _____ of section _____ of the said Act.

Signature of the dealer

Place _____

Date _____

FORM XL
TRIPURA VALUE ADDED TAX ACT,
2004

Declaration in respect of Manager or other officers / charge of Manager or other Officers under subsection (1) of section 54 of the Tripura VAT Act 2004 read with rule 17(2) (g) of the Tripura VAT Rules.

To
The Superintendent of Taxes
Charge _____

In accordance with the provisions of section 54(1) of the Tripura Value Added Tax Act, 2004 read with Rule 17(2) (g) of the Tripura Value Added Tax Rules, 2005, I / We hereby declare :hat the person detailed below has been appointed as (designation) _____ of this firm.

1. Name & address of the dealer _____
2. Taxpayer's Identification number _____
3. Details of the person appointed as (designation) _____

(a) Name (in block letters) _____
(b) Father's Name _____
(c) Age _____Sex (M/F) _____ Nationality _____
(d) Present address_____
(e) Permanent address _____
(f) Date of appointment _____
(g) Signature of the person appointed _____

Date.....

FORM NO. XLI

TRIPURA VALUE ADDED TAX ACT, 2004

[Under Rule 6 (6)(iv) of the TVAT Rules, 2005]

Purchase Voucher

Serial No.

Date:

1. Purchaser's name:…….. …….. …….....……
2. Purchaser's address ……... ……. ….....……
3. Tax payer's Identification Number(TIN)…….....……
4. Purchaser's Telephone No……. …….....……
5. Seller's Name…….. …….....……
6. Seller's address…….....… ……..
7. Seller's TIN…….....…. ……
8. Seller's Telephone No…….....…… ……
9. Terms of purchase cash /cheque / credit / other forms:

Sl. No.	Item code	Item descriptio	Quantity	Unit price	Purchase price	Tax rate	VAT payable
1.	2.	3.	4.	5.	6.	7.	8.
Total VAT payable :							Rs.

Signature of Seller/ Authorized signatory

Signature of Purchaser/ Authorized signatory

Ist Copy :- Tax Control

The name and address of printer

Ist and Last serial No.

1 Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

FORM NO.XLI

TRIPURA VALUE ADDED TAX ACT,2004

[Under Rule 6 (6)(iv) of the TVAT Rules,2005]

Purchase Voucher

Serial No. :-

Date :

1. Purchaser's name:…….. …….. ……..……2. Purchaser's address ……... ……. ……..……3. Tax payer's Identification Number(TIN)…….....……4. Purchaser's Telephone No……. ……..……5. Seller's Name…….. ….....……6. Seller's address…….....…… …….. 7. Seller's TIN…….....……. ……8. Seller's Telephone No……. …….....……9. Terms of purchase cash /cheque / credit/ other forms:

Sl. No.	Item code	Item description	Quantity	Unit price	Purchase price	Tax rate	VAT payable
1.	2.	3.	4.	5.	6.	7.	8.
Total VAT payable :							Rs.

Signature of Seller/ Authorized signatory

Signature of Purchaser/ Authorized signatory

2nd Copy:- Purchaser

The name and address of printer

Ist and Last serial No.

1 Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

FORM NO.XLI

TRIPURA VALUE ADDED TAX ACT, 2004

[Under Rule 6 (6)(iv) of the TVAT Rules, 2005]

Purchase Voucher

Serial No :-

Date :-

1. Purchaser's name:…….. …….. …….....……2. Purchaser's address ……... ……. …….....……3. Tax payer's Identification Number(TIN)…….....……4.

Purchaser's Telephone No……. …….....……5. Seller's Name…….. …….....……6.

Seller's address…… …….....…….. 7. Seller's TIN……. …….....……8.

Seller's Telephone No……. …….....……9. Terms of purchase cash /cheque / credit/ other forms:

Sl. No.	Item code	Item descriptio	Quantity	Unit price	Purchase price	Tax rate	VAT payable
1.	2.	3.	4.	5.	6.	7.	8.
Total VAT payable :							Rs.

Signature of Seller/ Authorized signatory

Signature of Purchaser/ Authorized signatory

3rd Copy:-Seller.

The name and address of printer

Ist and last Serial No.

1 Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

FORM – XLII
TRIPURA VALUE ADDED TAX ACT, 2004
ANNUAL PURCHASE STATEMENT
[Under Rule 16 (4) of the TVAT Rules, 2005]

Charge No. - _____ Year _____

Name of the dealer _____

Address _____

_____

Tin _____

Sl. No.	Seller's name	Seller's Tin	Purchase of goods for	Rate of VAT	Amount excluding VAT	VAT paid against purchase
1	2	3	4	5	6	7
				Total …		

Certified that the details given above are true to the best of my knowledge. Date _____

Signature _____

Name : _____

Status : _____

1 Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).

FORM – XLIII
TRIPURA VALUE ADDED TAX ACT, 2004
ANNUAL SALE STATEMENT
[Under Rule 16 (4A) of the TVAT Rules, 2005]

Charge No. - _____ Year _____

Name of the dealer _____

Address _____

_____

Tin _____

Sl. No.	Purchaser's name	Purchaser's Tin	Rate of VAT	Sale Value excluding VAT / CST	VAT payable	CST payable	Value of Stock
1	2	3	4	5	6	7	8

Certified that the details given above are true to the best of my knowledge.

Date _____

Signature _____ Name : _____ Status : _____

1 Inserted vide the TVAT (First Amendment) Rules, 2011 (w.e.f. 17-08-2011).