

**The Central Sales Tax (Tripura) (First  
Amendment) Rules, 2014**



# TRIPURA GAZETTE

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

**GOVERNMENT OF TRIPURA  
FINANCE DEPARTMENT  
(TAXES & EXCISE)**

NO.F.1-11(1)-TAX/2014

Dated, Agartala, the 19<sup>th</sup> June, 2014

### NOTIFICATION

**WHEREAS**, The State Government has implemented VAT-Soft for computerization of the Tax Administration with the objective to carry out the implementation of various provisions of the Act with special focus on introduction of various electronic services for the businessmen; and

**WHEREAS**, some amendments in the Central Sales Tax (Registration And Turnover) Rules, 1957 were made for which the Central Sales Tax (Tripura) Rules, 1978 needs to be amended;

**Therefore**, in exercise of the powers conferred by the sub-section (1), (4) and (5) of Section 13 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the State Government makes the following Rules to further amend the Central Sales Tax (Tripura) Rules, 1978 as follows:

**1. Short title and commencement:-**

- (1) These Rules may be called the 'Central Sales Tax (Tripura) (First Amendment) Rules, 2014';
- (2) They shall come into force from the date of their publication in official gazette.

**2. Amendment of Rule 2 of the Central Sales Tax (Tripura) Rules, 1978:-**

- (1) In sub-rule (h) of Rule 2 of the Central Sales Tax (Tripura) Rules, 1978 (here-in-after referred to as the 'Principal Rules'), the expression, 'The Tripura Sales Tax Act, 1976.' shall be

substituted with the expression 'The Tripura Value Added Tax Act, 2004;'

- (2) After sub-rule (h) of Rule 2 of the Central Sales Tax (Tripura) Rules, 1978, the following new clauses are inserted:-

“(i) **'e-Payment'** means payment of tax, interest, penalty, security etc. electronically through the official website via on line transactions;

(j) **'e-Form'** means issue of Form 'C', 'F', 'H', 'E-I' and 'E-II' electronically through the official website;

(k) **'e-Registration'** means issue of registration under Section 7 of the Act electronically through the official website;

(l) **'e-Return'** means filing of return required under the provisions of the Central Sales Tax (Tripura) Rules, 1978 electronically through the official website;

(m) **'Notified'** means any pronouncement for general information by a Notification issued in the Official Gazette;

(n) **'Online'** means activities performed electronically through the official website of the Taxes & Excise Organisation which shall include services under e-registration, e-payment, e-return, issue of statutory forms etc;

(o) **'Password'** means a combination of words, numbers, figures and or any other expression, which allow a person to access the various e-Services through his User name / User ID / Login ID through the website;

(p) **'User name'** is a unique alphanumeric character provided by the Superintendent of Taxes which identifies a person to the computer system and allows access to the website. The

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dealer may use the user name for various e-Services including generation and submission of different statutory forms and to communicate with the Taxes & Excise Organisation through the website;

(g) **'Website'** means the official website of Taxes & Excise Organization under Finance Department, Government of Tripura, unless the context otherwise requires."

**Insertion of new Rule 2A of the Central Sales Tax (Tripura) Rules, 1978:**

After Rule 2 of the Principal Rules, the following new Rule, shall be inserted:-

**2A-Registration :**

(1) For registration as referred in section 7 of the Central Sales Tax Act, 1956 and Rule 3 of the Central Sales Tax (Registration And Turnover) Rules, 1957, a dealer may submit application online through the official website;

(2) For amendment or cancellation of registration as referred in sub-section (4) & sub-section (5) of Section 7 of the Central Sales Tax Act, 1956 and Rule 9 of the Central Sales Tax (Registration And Turnover) Rules, 1957, a dealer may submit application online through the official website."

**Amendment of Rule 3 of the Principal Rules:-**

Rule 3 of the Principal Rules shall be substituted with the following:-

"3. A registered dealer shall submit returns in Form I or may submit returns electronically in Form I through the website."

**Amendment of Rule 4 of the Principal Rules:-**

- (1) The first proviso to Sub-rule (1) of Rule 4 of the Principal Rule shall be substituted with the following:-

**"Provided that a single declaration Form shall cover all the transactions of sales made during a quarter of a financial year or as the Commissioner may specify, by a notification in the official gazette from time to time."**

- (2) The Sub-rule (2) of Rule 4 of the Principal Rule alongwith its proviso shall be substituted with the following:-

**"(2) Declaration Form 'C' referred to in Sub-rule (1) shall be obtained by a registered dealer to the extent required by him from the Superintendent of Taxes on payment of an amount at the rate of Rs. 3 (Rupees three) per Form and such amount shall be paid in the Form of Court fee stamp. The application for Form C shall be made in Form No. IA.**

**Provided that a dealer shall submit application in Form IA for issue of fresh declaration form and no form shall be issued to a Dealer until he fills the Form IA and the declaration forms properly before getting the counter signature of the concerned Superintendent of Taxes."**

**6. Amendment of Rule 5 of the Principal Rules:-**

- (1) In sub-rule (1) of Rule 5 of the Principal Rules, the word 'no' appearing after the words '**Superintendents of Taxes**' shall be substituted with the word '**on**'.
- (2) The proviso to Sub-rule (2) of Rule 5 of the Principal Rules shall be substituted with the following:-

**"Provided that a fee of Rs. 3 (Rupees three) shall be payable per Form in accordance with Sub-rule (2) of Rule 4 of these Rules."**

(3) After Sub-rule (3) of Rule 5 of the Principal Rules, the following new proviso shall be inserted:-

**"Provided that a single declaration may cover transfer of goods, by a dealer, to any other place of his business or to his agent or principal, as the case may be, effected during a period of one calendar month."**

**Amendment of Rule 6 of the Principal Rules:-**

**The existing Rule 6 of the Principal Rules is deleted.**

**Amendment of Rule 7 of the Principal Rules:-**

The proviso to Sub-rule (1) of Rule 7 of the Principal Rules shall be substituted with the following:-

**"Provided that a single certificate shall cover all transactions of sales which take place in a quarter of a financial year between the same two dealers."**

**Insertion of new Rule '7A' in the Principal Rules:-**

After Rule 7 of the Principal Rules, the following new Rule, namely 7A is inserted:-

**"7A. (1) A registered dealer may apply for obtaining declaration in Form 'C', 'F', 'E1', 'E2', & 'H' electronically in Form IA alongwith scanned copies of relevant invoices, permits and such other information as may be required by the Commissioner from time to time by using his / her user name and password and may also generate the relevant Forms electronically through the website after filling all the details in the Form;**

**(2) Before issuing the declarations in Form 'C', 'F', 'E1', 'E2', & 'H' manually, the authority issuing the Forms, shall obtain from the dealer the details in Form IA and such other information as may be required by the Commissioner from**

time to time alongwith relevant copies of invoices and permits. The dealer shall fill in the necessary details in the declaration Form, thereafter the concerned Superintendent of Taxes will counter-sign the relevant declaration and deliver the Forms to the dealer.

Provided further that no registered dealer making application under sub-rule (1) or sub-rule (2), shall be allowed to make such application-

- (a) For the declaration in Form C or certificate in Form E-I or certificate in Form E-II or certificate in Form H, for more than once in a quarter of a year; or
  - (b) For the declaration in Form F, for more than once in a month, unless he furnishes satisfactory reason for making application beyond the number of such application he is entitle to make under this sub-rule.
- (3) If a registered dealer, at the time of making an application for a declaration form under the CST Act, 1956, has -
- (i) defaulted in furnishing any return/returns as required under the CST Act, 1956, or the Tripura Value Added Tax Act, 2004; or
  - (ii) defaulted in making payment the amount of tax assessed, re-assessed or the penalty imposed under the Tripura Value Added Tax Act, 2004 or Central Sales Tax Act, 1956 and in respect of which no orders for stay have been obtained from the competent authority under the provisions of law; or
  - (iii) not filed proper utilization account of any declaration form issued to him earlier; or
  - (iv) possessed some adverse material or materials which has or have been found by the Superintendent of



**Taxes suggesting any concealment of sale or purchase or furnishing in accurate particulars in the returns;**

**then the Superintendent of Taxes may, after affording the applicant an opportunity of being heard and for reasons to be recorded in writing, withhold issue of any declaration form or issue such forms in such numbers and subject to such conditions and restrictions as he may consider necessary."**

**10. Amendment of Rule 9 of the Principal Rules:-**

The existing Rule 9 of the Principal Rules shall be substituted with the following:-

**"9. Application of Tripura Value Added Tax Act, 2004, and the rules made thereunder:**

**"The provisions of the Tripura Value Added Tax Act, 2004 (Tripura Act No. 1 of 2005), and the rules made thereunder including the use of forms shall apply mutatis mutandis to all proceedings or other matters incidental to the carrying out of the purposes of the Act for which no provisions is made in these rules or in the Central Sales Tax (Registration And Turnover) Rules, 1957."**

**11. Amendment of Rule 10 of the Principal Rules:-**

In sub-rule (1) (b) of Rule 10 of the principal rules, the word 'of' appearing after the words 'address of the purchaser', shall be substituted with the word 'or'.

**12. Amendment of Rule 11 of the Principal Rules :-**

The existing sub-rule (1) of Rule 11 of the Principal Rules shall be substituted with the following:-

**“(1) A security referred to in sub-section (2A) or sub-section (3A) or sub-section (3C) of section 7 of the Act shall be furnished from the below noted procedures as decided by the Commissioner of Taxes from time to time;-**

- (i) by challan in Form XVIII of the TVAT Act, 2004 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 Certificates or Kishan Vikash Patra.”**

**13. Amendment of Rule 16 of the Principal Rules:-**

In Rule 16 of the Principal Rules, after the expression **“Superintendent of Taxes or Government Treasury.”**, the following expressions shall be inserted:-

**“A registered dealer may also generate e-Challan for making payment electronically through the website of Taxes & Excise Organisation.”**

**14. Amendment of Rule 18 of the Principal Rules:-**

In Rule 18 of the Principal Rules, the expression **“the Tripura Sales Tax Rules, 1976”**, shall be substituted by the words and expression **“the Tripura Value Added Tax Rules, 2005”**.

**15. Amendment of Rule 19 of the Principal Rules :-**

Tripura Gazette, Extraordinary Issue, June 19, 2014 A. D.

In Rule 19 of the Principal Rules, the words "**Tripura Sales Tax Act, 1976**" shall be substituted by the words "**Tripura Value Added Tax Act, 2004**".

16. A new '**Form IA**' is appended to these Rules for submitting application for issue of declaration forms by the dealers.

By order of the Governor,



13.6.14

(**Ashutosh Jindal**)  
Secretary to the  
Government of Tripura  
Finance Department

**FORM NO. IA**

**THE CENTRAL SALES TAX (TRIPURA) RULES, 1978**

To

The Superintendent of Taxes,  
Government of Tripura,

..... (Name of the Charge)

**Sub: Application for issue of Form - \* C / E-I / E-II / F / H for the  
\* quarter ending / month of \_\_\_\_\_, \_\_\_\_\_(Year).**

Sir,

I am in need of .....  
pages of \*\* C / E1 / E2 / F / H Form for covering my purchase/stock  
transfer receipts made during ..... (specify  
the period). The copies of relevant invoices and permits are enclosed  
herewith for necessary cross examination. The details of my  
requirements is given below.

Sl. No.	Name & address of the seller / transferor	CST No. of the seller & Name of the State	Invoice No. & date	Description of items	Total amount of the invoice	Permit No. & Date	Date of arrival	Quarter / Month to which relates	Requirement of Form
1	2	3	4	5	6	7	8		9
<b>Total number of declaration form required</b>									

I declare that the goods for which declaration Forms are required are covered in my Registration Certificate issued under the C.S.T. Act, 1956 and the information furnished above and the documents submitted are certified to be true and correct.

Please issue me total ..... pages of Form \* C / E-I / E-II / F / H.

Encl.: ..... nos. of Hard /  
Scanned Copies of invoices  
& permits.

Signature of the applicant .....  
Full name of the applicant .....  
Status.....  
Name & address of the dealer.....  
..... TIN (CST) .....

**\* Strike out whichever is not applicable.**