

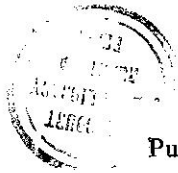


GOVERNMENT OF TRIPURA  
REVENUE DEPARTMENT

**THE TRIPURA PURCHASE TAX  
RULES, 1990.**

*Barcode  
0022871*





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GOVERNMENT OF TRIPURA  
REVENUE DEPARTMENT

No. F. I-1(12)-TAX/90

Dated, Agartala, the 19th Sept. 1990.

NOTIFICATION

In exercise of the powers conferred by section 43 of the Tripura Purchase Tax Act, 1990, the State Government hereby makes the following rules, namely :—

1. Short title and commencement—(1) These Rules may be called the Tripura Purchase Tax Rules, 1990.

(2) They shall come into force on the date of their publication in the official gazette.

2. Definitions—In these Rules unless there is anything repugnant to the subject or context—

(1) "Act" means the Tripura Purchase Tax Act, 1990.

(2) "Agent" means a person authorised, in writing, by a dealer to appear or to act on his behalf before the Commissioner, the Additional Commissioner of Taxes, the Deputy Commissioner of Taxes, the Assistant Commissioner of Taxes or the Superintendent of Taxes, as the case may be, being—

- (a) a relative of the dealer,
- (b) a person regularly employed by the dealer,
- (c) a Barrister-at-Law, a Solicitor, an Advocate, a Pleader or any other person entitled to plead in any court of law in the Indian Union, or
- (d) a person who has been enrolled as a member of the Institute of Chartered Accountants of India, or has passed any Accountancy examination recognised in this behalf by the State Government.

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(3) "Additional Commissioner of Taxes" means the Additional Commissioner of Taxes referred to in rule 3.

(4) "Deputy Commissioner of Taxes" means the Deputy Commissioner of Taxes referred to in rule 3.

(5) "Assistant Commissioner of Taxes" means the Assistant Commissioner of Taxes referred to in rule 3.

(6) "Superintendent of Taxes" means in respect of a dealer, a Superintendent of Taxes referred to in rule 3 and within whose jurisdiction the dealer's place of business is situated or if the dealer has more than one such place, the Superintendent of Taxes within whose jurisdiction the chief 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 of Taxes who has been so notified by the Commissioner under rule 4.

(7) "Inspector of Taxes" means the Inspector of Taxes referred to in Rule 3.

(8) "Officer" means any of the Taxing authorities mentioned in Rule 3.

(9) "Form" means a form prescribed in the Schedule appended to these Rules.

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

(11) "Place of business" means any place where dealer sells or purchases any goods or keeps accounts of purchases.

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

(13) "Rules" means a Rule of these Rules.

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

3. Taxing authorities—There shall be the following taxing authorities to assist the Commissioner—

- (i) Additional Commissioner of Taxes,
- (ii) Deputy Commissioner of Taxes.
- (iii) Assistant Commissioner of Taxes.
- (iv) Superintendent of Taxes.
- (v) Inspector of Taxes.

4. Delegation of Powers—Subject to the provisions of the Act and the Rules made thereunder, the Commissioner of Taxes may, by Notification in the Official Gazette, delegate the powers to be exercised by the above classes of Officers and shall, by like Notification, specify the area in respect of which powers are to be exercised by each of the above classes of Officers :

Provided that the powers to call for returns, to make assessments, 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.

Provided further that the Officer to whom powers may be delegated under Section 39, shall exercise the power subject to the provisions of the Act and the Rules made thereunder and to such restrictions as may be imposed by the Commissioner in delegating the powers.

5. Registration—An application for registration under section 5 shall, on commencement of the Act, be made within such time as may be notified by the Commissioner in the official Gazette and thereafter not less than thirty days after the date from which the dealer becomes liable to pay tax under the Act. The application shall be addressed to the Superintendent of Taxes in Form I appended to these Rules.

6. An application for registration shall be duly signed and verified in the case of—

- (1) individuals, by the proprietor of the business,
- (2) an association of persons, by an adult member of the association.
- (3) a firm, by the managing partner or any other partner or by an employee of the firm, duly authorised, in this behalf.
- (4) a Hindu undivided or joint family, by the manager or karta or any adult member of the family,
- (5) a company, by the managing director or the secretary or manager or the principal or chief executive officer of the Company of India.
- (6) any Government Department, by the head of the Office.

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

8. An application for registration shall, amongst other particulars, specify—

- (1) the name and style, location and branches, if any, of the business,
- (2) the class or classes of goods purchased for supplying outside the State.
- (3) the language in which he maintains his accounts, and
- (4) the year for which accounts are maintained.

9. Certificate of registration—The certificate of registration granted under section 6 shall be in Form II.

10. (1) 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.

(2) The particulars to be specified in the certificate of Registration shall as far as possible be described in the same terms as are used in the application for registration.

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

12. Any registered dealer may obtain on payment of the fee referred to in Rule 53(d) a duplicate copy of any certificate which has been issued to him and which may have been lost, destroyed or defaced.

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

14. A register of certificate of registration issued shall be maintained by the Superintendent of Taxes in Form III.

15. Every registered dealer shall furnish returns of turnover of taxable goods under section 7 and 10 to the Superintendent of Taxes in Form IV.

16. Every dealer liable to pay tax under the Act shall submit a quarterly return to the Superintendent of Taxes within 30 days of completion of the quarter in Form IV :

Provided that the Commissioner, the Addl. Commissioner of Taxes, the Deputy Commissioner of Taxes, the Assistant Commissioner of Taxes or the Superintendent of Taxes may by an order in writing direct any dealer to submit returns for periods less than the quarter or a month within such date as may be specified in the order and may likewise modify or annual such orders.

17. All returns required to be furnished shall be signed and verified as in the case of an application for registration under Rules 5 and 6.

18. The notice referred to in sub-section (2) of Section 7 shall be in Form V.

19. Assessment :—Assessment orders passed under the provisions of the Act shall be made in Forms VIA and VIB.

20. Notice of demand—The notice of demand shall be in Form VII and VIIA.

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

22. Calculation of Interest—(1) If a dealer does not submit the return and pay the amount of tax due from him within the date specified in Rule 16, he shall be liable to pay a simple interest at the rate specified in sub-section (1) of Section 21.

(2) If a dealer does not pay the amount of tax assessed to be due from within the period specified in the notice of demand, he shall be liable to pay simple interest at the rate specified in sub-section (1) of the section 21.

(3) If the last due date of payment happens to be a holiday in the Bank and the entire amount of due tax is deposited on the immediate next working day 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 on the specified rate on the whole of the amount of tax due according to his returns or assessed upto the date of part payment, and thereafter on the balance tax payable.



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

23. Refund—An application for refund shall be made to the Superintendent of Taxes and shall include, amongst others the following particulars :

- (a) the name and style of the business together with the number of the certificate of registration and address of the dealer.
- (b) the period of assessment for which refund is claimed,
- (c) the amount of dues already paid together with challan number and date of payment.
- (d) the amount of refund claimed and the grounds thereof.

24. An application for refund shall be signed and verified and presented as in the case of an application for registration.

25. No claim for refund shall be allowed unless it is made within three years from the date of the original order of assessment or within three years of the final order passed on appeal or revision, as the case may be, in respect of such assessment.

26. When the Superintendent of Taxes is satisfied that the refund claimed is due wholly or in part, he shall, subject to the provision of Rule 28 record an order sanctioning the refund.

27. When an order for refund has been passed, a refund voucher in Form VIII shall be issued in favour of the claimant, if he desires payment in cash. An advice list shall, at the same time, be forwarded to the Treasury Officer concerned.

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

29. The application together with relevant records shall be submitted for orders to :—

- (1) The Assistant Commissioner of Taxes, where the refund does not exceed rupees two thousand five hundred ;
- (2) The Commissioner of Taxes, where the refund exceeds rupees two thousand five hundred ;
- (3) The State Government, where the refund exceeds rupees five thousand.

30. A register shall be maintained in Form IX wherein particulars of all applications for refund and the orders passed thereon shall be entered.

31. Prosecution and composition of offences—A register in Form X shall be maintained showing prosecutions instituted and offences compounded under the Act.

32. When an order is recorded under Section 29 accepting any sum by way of composition of an offence from any dealer, the order, shall specify :

- (a) the time within which the money is to be paid into a government Treasury,

(b) the date by which the proof of such payment is to be produced, and

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

33. The sum referred to in Rule 32 shall be paid by the dealer to a Government Treasury in the manner indicated in Rules 59, 60 and 61 and a receipted copy of the challan shall be produced by him in proof of payment.

34. Preservation of accounts—The accounts maintained by a dealer under Section 30 shall be preserved for a period of eight years.

35. Information to be furnished—The information required to be furnished under Section 31 shall be furnished to the Superintendent of Taxes and within fourteen days of the occurrence of the event in respect of which the information is to be furnished.

36. Any person shall, before despatching any goods taxable under the Act outside the state, submit to the carrier a Declaration in Form XI in duplicate. After countersignature by carriers one copy of the countersigned Declaration shall be retained by the person despatching the goods and the other copy shall be sent to the Superintendent of Taxes of the area for his record.

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

38. Accounts, registers or documents seized under sub-section (3) of Section 34 shall not be retained by the authority seizing them for more than thirty days without the written sanction of the Commissioner.

39. Check Post (1) Where the State Government decide to set up a check-post under Section 37, at any place in the State the location of such check-post shall be notified in the Official gazette. When a check-post is set up on a thoroughfare or road, barriers may be erected across the road or thoroughfare in the form of contrivances to enable traffic being intercepted detained and searched.

(2) No person shall transport goods taxable under the Act across or beyond a check-post, except after filing a declaration in Form XII in triplicate before the Officer-in-charge of the check-post.

(3) The officer-in-charge of the check-post, on being satisfied about the particulars furnished, shall countersign the declarations and seal them with his official seal. Two copies of the declarations shall be returned to the person filing them after endorsing on one of these copies the particulars of the officer to whom it can be surrendered, the officer-in-charge of the check-post shall retain two copies of such declarations.



(4) The driver of the vehicle carrying the goods or the person in-charge of the goods shall produce the countersigned declarations for inspection and checking at any other check-post which may fall in the route, and shall surrender one copy thereof to the officer to whom he has been directed under sub-rule (3).

40. Inspection and search of vehicles or boats. (1) The Officer-in-charge of the check-post or barrier shall not detain any vehicle or boat under sub-section (3) of Section 37 of the Act beyond the reasonable length of time necessary for satisfying that such vehicle or boat is not being used for evasion of tax payable under the Act.

(2) Where in the opinion of the officer of the Check-Post or barrier a search of a vehicle or boat is necessary, such search shall, as far as practicable, be conducted with due regard to the convenience of the person transporting the goods and without causing avoidable dislocation.

(3) The Officer-in-charge of the check-post or barrier may, for ensuring that any vehicle or boat is not being used for evasion of the tax payable under the Act, require the person for the time being in-charge of such vehicle or boat to stop and such person shall forthwith comply with such requirements and keep the vehicle or boat stationary for so long as is required by such officer.

(4) The said officer may thereupon enter and search vehicle or boat and inspect all goods and documents concerning the goods or the vehicle. In carrying out search or inspection the said officer may take the assistance of any other officer appointed under Section 3 or any other staff sub-ordinate to the said officer. The person for the time being in-charge of the vehicle or boat shall forthwith furnish such Particulars of the goods and vehicle or boat as may be required and shall render all possible assistance to the said officer in making the search or inspection.

(5) If any books of accounts, register, vouchers, or other documents are seized, the officer seizing such 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 and shall make over a copy of the same to the dealer or his agent after obtaining his signature thereon.

(6) 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 :

(i) 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 barred by any Superintendent of Taxes or by any officer empowered by the Commissioner of Taxes in this behalf for the purpose of preventing the evasion of taxes payable under this Act, the driver or any other persons in charge of goods, vehicle shall stop the vehicle and keep it stationary as long as may be required by such officer to search the goods, vehicle or part thereof, examine the contents therein and inspect all records relating to the goods carried which are in the possession of such driver or other person in charge thereof, who shall if so required, give his name and address and the name and address of the owner of the vehicle as well as those of the consignor and consignee of the goods.

- (ii) When any taxable goods are seized under sub-section (4) of Section 37, 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 price 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 along with copies of the relevant bills, Invoice and consignment Note issued by the consignor and other documents in support of the basis of the value declared. The copies so furnished may be returned to the person after the Superintendent satisfies himself about the value of the goods declared.
- (iii) When the person from whom the taxable goods are seized opts for composition of such offence under Section 29 within a period of 15 days from the date of seizure of the goods, the amount of composition money so determined shall be payable within 7 days from the date of composition of the offence by payment into Govt. Treasury, upon production of the receipted copy of the challan in support of payment to the Superintendent of Taxes the seized goods be released.

(7) Cost of loading and un-loading for search and seizure to be borne by the dealer. For any search and seizure as aforesaid, the unloading, reloading, unpacking and re-packing of goods as may be required shall be done by the dealer or his agent at his own expense within the time specified by the authorised officer.

41. Appeal- An appeal under Section 40 shall lie to the Assistant Commissioner of Taxes and an appeal against an order passed by the Assistant Commissioner under Section 40 or an order passed by the Commissioner under section 41(1) shall lie to the Tribunal.

42. A memorandum of appeal in duplicate may be presented to Appellate Authority by the appellant or by an agent or it may be sent by post.

43. The memorandum of appeal shall be in Form XIII.

44. The memorandum of appeal shall be accompanied by a certified copy of the order appealed against and the fee prescribed in Rule 53 (a).

45. The memorandum of appeal shall be signed, verified and endorsed by the appellant or his agent to the following effect.

(a) that the tax assessed has been paid, and

(b) that to the best of his knowledge and belief and statements made in the memorandum are true.

46. When an appellant does not comply with any of the requirements of Rule 44 or 45 in presenting the appeal, it may be summarily rejected.

47. Where an appeal is not disposed of under Rule 46, a date and place for hearing shall be fixed as required under sub-section (3) of Section 40.

48. Revision—A petition for revision under Section 41(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 revision is applied for,

(c) the grounds on which the petition is filed, and

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

49. A petition for revision shall be presented, signed, verified and endorsed as in the case of an appeal. It shall be accompanied by a certified copy of the order objected to and the fee prescribed in Rule 53(a).

50. A petition for revision may be summarily rejected where the requirements of any of the Rule 48 or 49 are not complied with on presentation of the petition.

51. Where a petition for revision is not disposed of under Rule 50 a date and place shall be fixed for hearing.

52. 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.

53. Fees—The following fee shall be payable :—

(a) upon a memorandum of appeal against or upon a petition for revision of, an order of assessment, or of an appellate order on

appeal against an order of assessment—Five percent of the amount of tax in dispute subject to minimum of five rupees and to a maximum of one hundred rupees ;

- (b) Upon a memorandum of appeal against an order of penalty, or upon a petition for revision of an appellate order on an appeal against an order of penalty—Rupees five ;
- (c) Upon a petition for revision of any other order or upon any other miscellaneous petition—Rupees Two ;
- (d) for a duplicate copy of a certificate of registration—Rupees five.

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.

54. No fee shall be payable in respect of any objection, written or verbal, made in reply to a notice or in respect of any spontaneous application which asks only for information and does not seek any specific relief.

55. 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.

56. An application for certified copy of order or other document shall be filed in the office of the Commissioner, Addl. Commissioner of Taxes, Deputy Commissioner of Taxes, Assistant Commissioner of Taxes or Superintendent of Taxes as the case may be, and shall contain the following particulars ;

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

57. The following fees shall be payable for certified copies ;

- a) An application—25 paise.
- b) An authentication fee for every 360 words or fraction of 360 words—50 paise.
- c) One impressed folio for not more than 150 English words and one extra folio for every additional 150 words or less.
- d) Urgent fee of Rupee, one if an applicant requires his copy to be furnished on the day of submission of the application. In such cases, fees and folios must also accompany the application.

- e) An additional fee of Rupee one to cover the cost of postage if the applicant wants his copy to be sent by post.
- f) A searching fee of Rupee one if the applicant wants a copy of the order or document which is more than one year old.

58. All the fees payable under the Act or the Rules shall be paid in Court fee Stamps.

59. Method of payment.—The dues referred to in the Act shall be paid direct into the Government Treasury by challans. No payment of such dues shall be accepted at the office of the Commissioner, Additional Commissioner of Taxes, Deputy Commissioner of Taxes, Assistant Commissioner of Taxes or Superintendent of Taxes.

60. Challans for making payment shall be in Form XIV, and shall be obtainable at any Government Treasury or at the office of the Superintendent of Taxes.

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

62. One of the copies retained by the Treasury or sub-Treasury shall be transmitted to the Superintendent of Taxes on the following day of payment.

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

64. 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 XV.

65. Every Superintendent of Taxes shall maintain Assessment, Demand and Collection Register in Form XVI.

66. Power of Commissioner. The Commissioner may be general or specific order in writing not inconsistent with the provisions of the Act and the Rules, direct the Officer-in-charge of a Check Post subject to such conditions as he may deem fit, to impose, to do or refrain from doing something which the latter has the authority to do, where upon such Officer-in-charge shall carry out the order.

By order of the Governor,

R. K. Mathur

Secretary to the  
Government of Tripura.

FORM—I

The Tripura Purchase Tax Act, 1990  
 Application for Registration  
 ( See Rules 5-8 )

To  
 The Superintendent of Taxes,

I... ..son of... ..  
 residing at... .. P. O.... .., ..thana... ..of ... ..  
 District on behalf of myself and the persons whose names and addresses are  
 given in paragraph 4 (on behalf of the company/firm mentioned in paragraph 6)  
 doing business as ( . )... ..in/at... .. P. O.... ..  
 thana... .. of... .. District and with branches  
 at :—

- 1... .. P. O.... .. thana .. ..District .. ..
- 2... .. P. O.... .. thana .. ..District .. ..
- 3... .. P. O.... .. thana... ..District... ..

hereby apply for a certificate of registration under the Tripura Purchase Tax Act, 1990.

2. I/We,... ..ordinarily deal in... ..and purchase the following wholly/partly :—

- (a)... .. for re-sale in the State.
- (b)... .. for use in the manufacture of Jute products.
- (c)... .. for sale in the course of Inter-State trade and commerce.
- (d)... .. for export out of the territory of India.

3. I/We... ..manufacture and/or produce the following Jute products at my/our Jute Mill at... .. P. O.... ..  
 thana... .. of... .. District.

4. The following person(s) is/are the proprietor(s)/partner(s)/member(s) of the aforesaid business/have interest in the aforesaid business :—

Name	Address	Age	Father's name	Home Address	Extent of interest of share.
1.					
2.					
3.					
4.					

5. Myself and the persons enumerated in paragraph 4 have interest in no other business in India/in the following other business in India noted against each :—

Name	Name and particulars of the business	Address of the business	Extent of Interest/ share
1.			
2.			
3.			
4.			

6. The business in respect of which this application is made has been registered in... .. on... .. under the Indian Companies Act, 1956/Indian Partnership Act.

7. We maintain our accounts in the... .. languages and for the purpose of accounting our year runs from... .. to... .. approximately corresponding to English dates... .. to... ..

The above statements are true to the best of my knowledge and belief and in witness where of I, sign this, the .. .. th day of .. .. at... ..

Signature of the Applicant... ..  
Designation... ..

The Heads of the office/Proprietor/Manager/  
Managing Partner/Managing Director/Director/  
Member/Principal Officer/Karta of Hindu-  
Undivided Family.

N. B. Strike out whichever is not applicable.

Acknowledgement

Received an application in Form I from..... for registration under Section 5 of the Tripura Purchase Tax Act, 1990.

Dated at... ..

the... .. th,

Signature of Receiving Officer.





**FORM—IV**  
**The Tripura Purchase Tax Act, 1990**  
**Return of Taxable Goods Purchased**  
**(See Rule 15)**

Name of the Dealer

Record No.

Address.

Return period

No. of the Registration Certificate :

Particulars	Taxable goods
1. Value of Taxable Goods purchased Less-value of taxable goods in respect of which tax has been already paid-.....	
Balance	
or	
2. Value of Taxable Goods on which tax is payable.	
3. Tax payable at .. 1 / ad valorem,...	
Balance	
Add—Interest due under Section 21.	
4. Net amount of tax due...	
5. Amount paid, vidc..... Treasury Challan No..... dated ..... of..... Treasury/Sub-Treasury and by set off of the excess paid in P. E.	
6. Balance due or excess (if any) to be carried forward for set off against the dues for P. E.	

The above statement is true to the best of my knowledge and belief.

Dated, The ... ..

Signature of the Dealer.

**FORM—V**  
**The Tripura Purchase Tax Act, 1990**  
**NOTICE**  
 (See Section 7(2) and Rule 18)

To .....

Whereas you purchased during the year/period ending.....goods taxable under the Tripura Purchase Tax Act, 1990 and whereas you are liable to pay tax under the said Act, you are hereby required to furnish a return of such taxable goods purchased during the return period ending.....to the undersigned on or before.....

In the case of your failure to comply with the terms of this notice you will be liable to summary assessment and to other penalties.

(Seal)

Date.....

Superintendent of Taxes.

**FORM—VIA**  
**The Tripura Purchase Tax Act, 1990**  
**Assessment form**  
 (See Rule 19)

Charge..... Record No.....  
 Name of dealer..... Registration certificate.....  
 Address..... Return period.....

Particulars	Taxable goods
1	2

**A. As per Return submitted by the dealer—**

1. Value of taxable goods Purchased.
2. Deductions claimed.
3. Value of taxable goods on which tax paid.

**B. As determined on assessment :—**

1. Value of taxable goods Purchased.
2. Deductions allowed in respect of taxable goods on which tax is proved to have been paid.
3. Value of taxable goods on which tax is payable.

C. 1. Tax payable .....  
 Add interest due.....  
 under Section 21.  
 Total tax payable.....

D. 1. Tax paid vide.....Try/  
 Sub-Try. Challan No.....  
 Dated.....  
 by set off of the excess paid  
 in the Return peroid ended  
 .....vide assessment  
 order dated .....  
 2. Balance due/Excess to be  
 carried forward for set off  
 against the due for the period  
 ending .....

Assessment made under section.....  
 on .....

Seal

Superintendent of Taxes,

Form VIB  
 The Tripura Purchase Tax Act, 1990  
 Assessment Order Sheet  
 (See Rule 19)

.....	.....	.....	.....	.....	Charge
1. Name of Dealer (with Complete Address).	.....	.....	.....	.....	.....
2. Sub-Division	.....	.....	.....	3. Record No.	.....
.....	.....	4. Registration Certificate No	.....	.....	.....
5. Branches	—				
	(a)	(d)			
	(b)	(b)			
	(c)	(f)			
6. Shares	(a) Partners :—	Their names with shares	—		
	(b) Members :—	Their names with shares	—		
7. Value of Taxable goods purchased as per Returns :—					
	(a)	Raw Jute.			
	(b)	Raw Hides skins.			
	(c)	Bamboo sticks for manufacture of Agarbathi.			
8. Books produced	—				
9. Section and sub-section under which assessment completed	—				
date		Assessment order			

From VII  
The Tripura Purchase Tax Act, 1990.  
Notice of Demand under section 19  
(See Rule 20)

To

... ..  
... ..

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

2. you are required to pay the amount on or before the ... ..  
to the Treasury Officer/Sub-Treasury Officer/State Bank of India at ... ..  
... .. /Reserve Bank of India, when you will be granted a receipt.

3. A challan in quadruplicate is enclosed herewith for the purpose. You  
are required to send one copy of the receipted challan to this office imme-  
diately after the payment of the amount.

4. You may also pay the amount mentioned above by a crossed cheque/  
Bank draft drawn in favour of the undersigned who will grant you necessary  
receipt.

5. If you do not pay the amount on or before the date specified above  
you will be liable under section 23(2) to pay, by way of penalty a sum not  
exceeding the amount of the arrears in addition to the interest payable under  
section 21 (3) of the Act.

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

(Seal)

Superintendent of Taxes,

date ... ..

Address ... ..

FORM VII. ( REVERSE )  
THE TRIPURA PURCHASE TAX ACT, 1990.

Assessment Form  
( See Rule 20 )

Charge :—

Record No :—

Name of dealer

Registration Certificate :—

Address :—

Return period :—

Particulars	Taxable goods	
1	2	
A. As per Return submitted by the dealer :—	Rs.	P.
1. Value of taxable goods purchased.		
2. Deductions claimed.		
3. Value of taxable goods on which tax paid.		
B. As determined on assessment :—		
1. Value of taxable goods purchased.		
2. Deductions allowed in respect of taxable goods on which tax is proved to have been paid.		
3. Value of taxable goods on which tax is payable.		
C. 1. Tax payable at the rate of ..... percent		
2. Add. interest due under Section 21.		
D. 1. Total tax Due. ....		
2. Tax paid vide..... Treasury/ Sub-Treasury Challan No..... date .....		
By set-off the excess paid in the return period ended ..... vide Assessment order dated.....		
3. Balance due/Excess to be carried forward for set-off against the due for period ending.....		

Assessment made under section.....

on .....

Superintendent of Taxes,

( Seal )

**Form VIII**  
**The Tripura Purchase Tax Act, 1990**  
**Refund Voucher**  
 (See Rule 27)

Book No.....  
 Voucher No.....  
**VII—Sales Tax-Taxes under the Tripura Purchase Tax Act.**  
 Counter foil (order for refund of tax).  
 Refund payable to—  
 Assessment record No.—  
 Date of order directing refund—  
 Amount of refund—  
 Number and date of collection in Assessment.  
 Register showing Collection amount regarding which refund is made.  
 Initial of Superintendent. J  
 Signature of recipient of the Voucher.

Treasury.  
 \_\_\_\_\_  
 Date of encashment in the  
 State Bank of India  
 \_\_\_\_\_  
 Reserve Bank.

**Form VIII**  
**The Tripura Purchase Tax Act, 1990**  
**Refund Voucher**  
 (See Rule 27)

Book No.....  
 Voucher No.....  
**XI—A-Sales Tax-Taxes under the Tripura Purchase Tax Act, 1990 order of refund of Tax.**  
 Payable at the Treasury/State Bank of India/Reserve Bank of India within/one month of issue.  
 To  
 The Treasury Officer  
 The Agent, State Bank of India.....  
 1. Certified that with reference to the assessment records No.....  
 a refund of Rs. ... .. is due to... .. in respect  
 of the return period ending... ..  
 2. Certified that the tax concerning which the refund is given has been credited in the Treasury.

3. Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment record under my signature.  
 4. Please pay to... .. the sum of Rs. ... .. (Rupees) ... ..  
 \_\_\_\_\_  
 Signature

Date... .. Place... ..  
 Received payment.  
 Claimant's Signature .. .. Pay Rupees... .. only.  
 The... .. 19... .. Examined. **Officer-in-charge of the Treasury**  
 \_\_\_\_\_  
 Bank's Branch.  
 Accountant.  
 The... .. 19... ..



## FORM-IX

## THE TRIPURA PURCHASE TAX ACT, 1990.

## Refund Register

(See Rule-30)

Charge—

Assessment year	Serial No.	Name and Registration No. of applicant for refund and date.	Return period in respect of which refund is claimed and the amount thereof,	Amount of refund allowed and by whom	PAYMENT BY		Remarks
					Refund voucher No. and date.	Refund adjustment order No. and date	
1.	2.	3.	4.	5.	6.	7.	8.

## FORM-X

## THE TRIPURA PURCHASE TAX ACT, 1990.

## Register of Prosecutions

(See Rule 3I)

Charge—

Serial No.	Name and Registration No. of dealer.	Date of prosecution issue of notice thereof.	Nature of offence	Result	Amount of composition money realised, if any and date of realisation with challan No.	Remarks
1.	2.	3.	4.	5.	6.	7.



## FORM XI

THE TRIPURA PURCHASE TAX ACT, 1990  
Form of Declaration for Despatching Taxable Goods.

( See Rule 36 )

To

... ..

In accordance with the provisions of Rule 36 of the Tripura Purchase Tax Rules, 1990 I/We hereby declare that the consignment as declared below is hereby tendered for despatch from... ..to... .. in the STATE OF... ..by... .. I/We further declare that I/We shall pay/have paid the taxes due thereon under the provisions of the Tripura Purchase Tax Act, 1990,

1. Name and address of the Registered dealer and the No. of the Certificate of Registration.
2. Name and address of the consignee.
3. Weight and No. of packages/bags and other descriptions of the consignment.
4. Net weight of article despatched and value thereof.
5. Challan No. and date and name of Treasury/ Sub-Treasury, if tax in respect of the above goods has already been paid.
6. Description of the route from point of despatch to destination.

I/We hereby declare that the particulars given above are true to the best of my knowledge, information, and belief.

Countersigned  
Agents/Agent  
of the Carriers.

Signature of the Consignor.

FORM XII

THE TRIPURA PURCHASE TAX ACT, 1990.

(Form of declaration to be furnished to the Officer-in-charge,

Check-gate in Triplicate)

(See Section 37 (2) and Rule 39)

To  
The Officer-in-charge,

... .. Check-Post.

I... ..son of... ..  
of village... ..P.O... ..P.S... ..  
Dist... ..in the State of... ..at present  
residing at... ..P.O... ..P.S... ..  
Dt... ..in the state of... ..and employed  
as... ..of... ..P.O... ..  
P.S... ..DT... ..in the State of... ..

do hereby declare that the vehicle/boat/cart which has been stopped for checking and/or search in pursuance of the provisions of Rule 39 of Tripura Purchase Tax Rules, 1990 contains the articles as detailed below :—

1. Name and address (in full) of the Consignor (s).
2. Name and address (in full) of the Consignee (s).
3. Name and value of the articles consigned.
4. Weight and No. of the package/bags and other description thereof.
5. Consignor's Invoice No... ..and date... ..

I further declare that the vehicle/boat/cart-in question does not contain anything other than the articles mentioned above save and except the tools and equipments, required for the plying of the said vehicles/boat/cart and the beddings and cooking utensils of the crew.

I further declare that I will produce a copy of this declaration of any check-post to the Superintendent of Taxes of the Station of Destination subsequently if necessary.

I declare that the above statements are true to my knowledge, information and belief.

Conductor/Driver/Agent of the Carrier.

## FORM XIII

## The Tripura Purchase Tax Act, 1990

(Form of Appeal against an order of assessment under Section 8, 10 or 16 and/or against an order or penalty under Section 12 of the Tripura Purchase Tax Act, 1990)

(See Rule 43)

To  
 The Deputy Commissioner of Taxes,  
 Date of order appealed against ... ..  
 Name and designation of the officer who passed the order  
 ... ..  
 Period of assessment from ... .. to ... ..  
 Amount of tax assessed on the value of taxable goods  
 purchased Rs, ... ..  
 Amount of penalty imposed Rs, ... ..  
 The petition of ... .. Proprietor/  
 Partner/Director/Manager/Principal Officer/Karta of the Hindu ... ..  
 undivided family business known as ... .. of ... ..  
 Dt. ... .. bearing the registration certificate  
 No. ... .. whose only/chief place of business is situated at  
 ... .. P.O. ... .. P.S. ... ..  
 in the district of ... .. sheweth as follows—

1, Under the Tripura Purchase Tax Act, 1990 your petitioner has been assessed tax on Rs. ... .. alleged to be the value of taxable goods purchased by your petitioner during the period from. ... .. to ... ..

2. Under Section 12/23(2) of the Tripura Purchase Tax Act, 1990 a penalty of Rs. ... .. 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 in fact purchased taxable goods worth Rs. ... .. only during the return period from ... .. to ... .. and had no other purchase during the same period.

6. Your petitioner has made a return of his purchases of taxable goods under Section 7 of the Act and has complied with all the terms of the notice served on him by the ... .. under section 8 of the Act.

7. Your petitioner was prevented by sufficient cause from making the return required by Section 7 of the Act or did not receive the notice issued under sub-section (2) of section 8 or had not a reasonable opportunity to comply with or was prevented by sufficient cause from complying with the terms of the notice or from producing the evidence required under sub-section (3) of Section 8, as more particularly specified in statement hereto annexed.

8. Grounds of the appeal.

9. 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 cancelled, set aside and/or remanded to... .. for re-assessment or that the order of the... .. imposing a penalty of Rs... .. upon your petitioner may be set aside/annulled/substantially reduced.

I... .., the petitioner named above, do hereby, declare that what is stated hereinbefore 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, vide... .. Treasury/Sub-Treasury. Challan No... .. dated... .. and that the fee prescribed under clause (a) or (b) of Rule 53 of the Tripura Purchase Tax Rules, 1990 has been paid, vide... .. Treasury/Sub-Treasury challan No... .. dated... .. (copy enclosed) and in witness thereof, I set my hand unto this, the... .. of... .. 19... .. at... ..

Signature

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

THE TRIPURA PURCHASE TAX ACT, 1990  
(See rule 60)

CHALLAN NO.

ORIGINAL

Challan of tax etc., paid to Treasury/Sub-Treasury  
Branch of State Bank of India

for the return period ending on.....

By whom tendered Name and address of the dealer on whose behalf money is paid Payment on account of Amount

1 2 3 4

Rs, P.

Tax... ..

Penalty... ..

Composition money... ..

Interest... ..

Miscellaneous... ..

Total... ..

Rupees.....

Date.....

(in words)

Signature of the dealer or agent.

\*This form is in quadruplicate. The other three forms are not printed.



FORM XVI

THE TRIPURA PURCHASE TAX ACT, 1990  
REGISTER OF DEMAND, ASSESSMENT AND COLLECTION  
(See Rule 65)

Serial No.	Record/Index Number	Period ending ...	Month...	Financial Year ...	Value of Taxable goods purchased as per return	Value of Taxable goods as determined on assessment	Gross Demands	Tax Penalty	Total Tax paid in Advance	Net Balance due	Amount paid	Treasury Challan No. and date	REMARKS			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
									Composition money	Interest						



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