

**The Tripura Professions, Trades,  
Callings and Employments  
Taxation Rules, 1998.**

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

No. F. II-4 (7)-TAX/97

Dated, Agartala, the 13th May, 1998.

**NOTIFICATION**

In exercise of the power conferred by sub-section : (1) of Section 26 of the Tripura Professions, Trades, Callings and Employments Taxation Act, 1997 (Tripura Act No. 3 of 1997), the Governor is pleased hereby to make the following rules :

**Preliminary**

1. (1) These rules may be called the Tripura Professions, Trades, Callings and Employments Taxation Rules, 1998.

(2) They shall come into effect on such date as may be appointed by the State Government by notification in the Official Gazette.

2. (1) In these rules, unless there is anything repugnant in the subject or context,—

(a) “the Act” means the Tripura Professions, Trades, Callings and Employments Taxation Act, 1997 (Tripura Act No. 3 of 1997).

(b) “Appropriate Government Treasury” means—the Treasury or sub Treasury of the sub-division where the place of work of a person or an employer is situated or such branches of the State Bank of India/United Bank of India in that sub-division as are already authorised to accept deposit on behalf of the treasury or sub-treasury ;

(c) “Additional Commissioner of Profession Tax” means the officer of the State Government appointed by that designation by the State Government under sub-section (2) of section 12 to assist the Commissioner ;

(d) “Assistant Commissioner of Profession Tax” means the officer of the State Government appointed by that designation by the State Government under sub-section (2) of section 12 to assist the Commissioner ;



(e) "Commissioner" means the Commissioner of Profession Tax appointed under section 12 ;

(f) "form" means form appended to these rules ;

(g) "Inspector of Profession Tax" means the officer of the State Government appointed by that designation by the State Government under sub-section (2) of section 12 to assist the Commissioner ;

(h) "Place of work" in relation to a person or employer means the place where such person or employer ordinarily carries on his profession, trade, callings or employment or the place where salary and wages are disbursed to an employee ;

(i) "Profession Tax Officer" means the officer of the State Government appointed by that designation by the State Government under sub-section (2) of section 12 to assist the Commissioner ;

(j) "quarter" for the purpose of these rules, means a period of three months commencing from 1st April, 1st July, 1st October and 1st January ;

(k) "section" means a section of the Act ;

(l) "six months", for the purpose of these rules, means a period of six months commencing from 1st April and 1st October.

(2) Words and expressions used but not defined in these rules shall have the meanings respectively assigned to them in the Act.

#### GRANT OF CERTIFICATE OF REGISTRATION/ENROLLMENT AND AMENDMENT AND CANCELLATION THEREOF

3. (1) An application for certificate of registration under sub-section (1) of section 5 shall be in Form I. An applicant having places of work within the jurisdiction of different prescribed authorities shall make an application for registration separately to each such authority in respect of his place of work within the jurisdiction of that authority.

(2) On receipt of an application for registration, the prescribed authority shall grant to the applicant a certificate of registration in Form II if he is satisfied that the application is in order, and the necessary particulars have been furnished by the applicant.

(3) If the prescribed authority finds that the application is not in order or all the particulars necessary for registration have not been furnished he shall direct the applicant to file a revised application or to furnish such additional information as may be necessary. After considering the revised application or the additional information, if any, the prescribed authority shall grant a certificate of registration in Form II.

4. (1) An application for certificate of enrollment under sub-section (2) of section 5 shall be made in Form III. An applicant having more than one place of work in Tripura shall be granted only one certificate of enrollment.

(2) Where an applicant has more than one place of work in Tripura, he shall make a single application in respect of all such places, name in such application one of such places as the principal place of work for the purpose of these rules and submit such application to the prescribed authority in whose jurisdiction the said principal place of work is situated.

(3) On receipt of an application in Form III, the prescribed authority may require the applicant to furnish such additional information or evidence as may be considered necessary for determining the amount of tax payable by him according to the Schedule appended to the Act.

(4) After considering the application and such additional information or evidence as may be furnished, the prescribed authority shall grant a certificate of enrollment in Form IV.

(5) Where the applicant has more than one place of work in Tripura, as many copies of the certificate shall be issued to him as there are additional places of work in addition to one copy for the principal place of work.

5. (1) Where the holder of a certificate of registration granted under rule 3 desires the certificate to be amended, he shall submit an application in Form I for this purpose to the prescribed authority setting out the particulars in respect of which he desires such amendment and reasons therefor together with the certificate of registration and thereupon the prescribed authority may, if he is satisfied with the reason given, make such amendments as he thinks necessary in the certificate of registration.

(2) Notwithstanding anything contained in sub-rule (1), where consequent upon the amendment of any of the items in column No. 2 or 3 of the Schedule to the Act the classification of persons or the rate of tax payable under the Act or both is or are changed and a new classification of persons or a new rate of Tax or both is or are specified then the classification of persons or the rate of tax mentioned in the certificates of registration in Form II granted under rule 3 to the holders of such certificates prior to such amendment shall stand changed respectively to the new classification of person or the rate of tax or both so specified in the Schedule with effect from the date of coming into force of such amendment.

6. (1) A Certificate of enrollment granted under rule 4 shall remain valid for so long as it is not cancelled under sub-rule (2) of rule 7.

(2) An application for amendment of certificate of enrollment shall be made in Form III to the prescribed authority. On receipt of such application the prescribed authority may require the applicant to furnish such additional information or evidence as may be necessary for determining the amount of tax payable by the applicant according to the Schedule to the Act, and upon determination of the amount of tax payable by the applicant, the prescribed authority shall make necessary amendment in the certificate of enrollment under his dated signature indicating the year from which the tax at the revised rate shall be payable.

(3) Notwithstanding anything contained in sub-rule (2), where consequent upon the amendment of any of the items No. 2 or 3 of the schedule to the Act, the classification of persons or the rate of tax payable under the Act or both is or are changed and a new classification of persons or a new rate of tax or both is or are specified, then the classification of persons or the rate of tax payable or both as



mentioned in the last paragraph of the certificate of enrollment in Form III granted under rule 4 to the holders of such certificates prior to such amendment shall stand changed respectively to the new classification of person or the new rate of tax or both so specified in the Schedule with effect from the date of coming into force of such amendment.

7. (1) The certificate of registration granted under the rule 3 may be cancelled by the prescribed authority after he has satisfied himself that the employer to whom such certificate was granted has ceased to be an employer.

(2) The certificate of enrollment granted under rule 4 may be cancelled by the prescribed authority after he is satisfied that the enrolled person is dead or that has liability to pay tax has ceased;

Provided that where consequent upon the amendment of the Schedule to the Act, the rate of tax payable by such person is specified at nil but he continues in his profession, trade, calling or employment, the certificate of enrollment shall not be cancelled.

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

9. If a certificate of registration or a certificate of enrollment granted under these rules is lost, destroyed or defaced the holder of such certificate shall apply to the prescribed authority for a duplicate copy of such certificate and the said authority after necessary verification issue to the holder of the certificate a copy of the original certificate and the copy so issued shall bear the endorsement reading "Duplicate Copy".

10. The certificate to be furnished by a person to his employer under the second provision to section 4 shall be in Form V as the case may be.

#### **Filling of returns and payment of taxes.**

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

12. (1) Every employer registered under the Act shall furnish a monthly return in Form VII on or before the last day of every month showing therein the salaries and wages paid by him in respect of the month immediately preceding that month and the amount of tax deducted by him from the salaries and wages.

(2) Before any registered employer furnishes the return required by sub-rule (1) he shall pay into the appropriate Government Treasury the full amount of tax due according to the return. In making the payment challans shall be filled up in quadruplicate. One copy of such challan shall be retained by the appropriate Government Treasury, one copy shall be sent to the prescribed authority and the other two copies shall be returned to the registered employer duly signed and sealed as proof of payment. The return shall be accompanied by one copy of the challan and the other copy shall be retained by the registered employer.



(3) The employer required to pay any amount of tax, penalty, interest or composition money under the provisions of the Act other than the amount payable as per return under sub-rule (1) shall credit the same in the appropriate treasury in the manner as prescribed in sub-rule (2).

(4) Notwithstanding anything contained in sub-rule (1), a registered employer may, upon his applying to the prescribed authority in Form VIII for permission to furnish quarterly, half-yearly, or annual returns, be permitted to furnish such return subject to the following conditions ;

(a) that the employer shall pay into the treasury within thirty days of the commencement of the period comprising the quarter, half-year or, the year, as the case may be, to be covered by the return an amount equivalent to the tax payable at the rates specified in column 3 of the Schedule to the Act on account of salary and wages that he may pay to his employees for the said period ;

(b) that the return in Form VII shall show the salary and wages paid by the employer in respect of the period comprising the quarter, half-year or year, as the case may be and shall be furnished before the last date of the month following the said period. If the tax payable according to the return is more than the tax paid in advance under clause (a) the employer shall pay the balance due before furnishing the return in the manner laid down in sub-rule (2) ;

(c) that if the amount of tax paid in advance under clause (a) is greater than the amount payable according to the return, then the employer shall furnish the return showing the amount paid in excess ;

(d) that the employer shall deduct the amount of tax from the salary or wages of his employees only when he pays the same to them ;

(e) that if the employer commits any breach of any of the foregoing conditions, the prescribed authority may, after giving the employer reasonable opportunity of being heard, cancel the permission granted under this rule and the employer shall thereafter furnish the returns in accordance with the provisions of sub-rule (1).

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

(a) that the complete records of disbursement of salaries and wages in respect of all the places of work for which separate certificates of registration have been obtained are maintained in the principal place of work.

(b) that the return in Form VII shall accompany a complete list of all places of work with their respective registration number ;

(c) that if the employer fails to comply with the provisions of the Act, the permission granted may be revoked by the Commissioner after giving the



employer a reasonable opportunity of being heard. On such revocation, the employer shall be required to furnish return from all the places of work in respect of which separate certificates of registration have been granted and pay taxes in accordance with the provisions of sub-rules (1) and (2).

(6) The Commissioner in granting permission to the registered employer under sub-rule (5) shall keep the different prescribed authorities having jurisdiction over the place of work of such employer informed of the fact that permission has been granted to the employer to file a consolidated return and to pay taxes from his principal place of work and thereupon each prescribed authority shall keep an appropriate note in the file of the employer registered in his jurisdiction.

(7) All proceedings in respect of registered employer furnishing consolidated return under sub-rule (5) shall stand transferred to the prescribed authority having jurisdiction over the principal place of work of the employer from the authorities having jurisdiction over the places of work granting certificates of registration under rule 3

Explanation: In this rule "Commissioner" includes an Additional Commissioner of Profession Tax appointed under sub-section (2) of section 12.

13. (1) The Treasury Officer, the Sub-Treasury Officer or the pay and Accounts Officer, as the case may be, in case of self drawing Government servants and the Drawing and Disbursing Officer, in the case of other Government Servants, shall be responsible for the deduction of due amount of tax from the pay bill of Government servants as defined in sub-clause (1) of clause (b) of Section 2. The deduction shall be made monthly and the pay or wages of such an employee for the month of February shall not be permitted to be drawn unless the tax due for the period from March to February or part thereof or from the month in which the employee has attracted liability to pay tax to the month of February, as the case may be, has been fully deducted and credited to Government account under the head 0028—OTHER TAXES ON INCOME AND EXPENDITURE TAXES ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS, ETC. and a Schedule in Form IX showing such deduction has been enclosed with the pay bill. Where the tax is deducted in cash while disbursing salary to an employee, it shall be credited to the Government account through challan under the head 0028—OTHER TAXES ON INCOME AND EXPENDITURE TAXES ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ETC. within fifteen days of the date on which the salary is disbursed to the employee. The Drawing and Disbursing Officer, the Treasury Officer, the Sub-Treasury Officer or the Pay and Accounts Officer, as the case may be, shall furnish to the Commissioner not later than 30th April each year a certificate that the tax payable in respect of employees for whom he drew or passed pay bills during the year immediately preceding has been deducted in accordance with the provisions of Schedule to the Act.

(2) The Commissioner may, if he considers necessary, require the Drawing and Disbursing Officer, the Treasury Officer, the Sub-Treasury Officer or the Pay and Accounts Officer, as the case may be, to furnish to him a statement relating to payment of salary paid to the Government servants during any specific period. Such statements shall show the name of the employees, the details of salary drawn, the amount of tax deducted therefrom and the period to which the tax relates.



(3) An employer shall be responsible for deduction of the due amount of tax from the salary or wages of the employees as defined in sub-clauses (ii) and (iii) of clause (b) of section 2 and depositing in the treasury the amount so deducted in the manner prescribed in rule 12.

(4) Notwithstanding the provisions contained in sub-rules (1) and (3) of this rule the liability of an employee to pay tax shall not cease until the due amount of tax in respect of him has been fully paid to the Government account and without prejudice to the aforesaid provisions, the said amount may be recovered from him if the employer or the prescribed authority is satisfied that the amount has not been deducted from his salary or wages.

14. (1) The notice under sub-section (6) and (7) of section 5 shall be in Form X and the notice under sub-section (3) of section 6 shall be in Form XI.

(2) The notice of assessment under sub-section (2) or sub-section (4) of section 7 shall be in Form XII and the notice of demand under sub-section (5) of section 7 and for other demands, including the penalty imposed under the Act shall be in Form XIII.

15. (1) A person liable to pay tax shall make payment of the tax in the manner prescribed in rule 12 within the period specified in sub-section (2) of section 8 and shall forward a copy of the receipted challan to the prescribed authority. A person other than a person specified in column 2 against entries in serial number 1 of the Schedule to the Act shall, in addition to the receipted challan, also forward to the prescribed authority and appendage in Form XIV duly filled in :

(2) If it comes to the notice of the prescribed authority that a person enrolled under sub-section (2) of section 5 has failed to pay the amount of tax due from him in the manner laid down in sub-rule (1), he shall serve on that person a notice in Form XV requiring him on a date specified in the notice to attend in person or through an authorised representative for showing cause for non-payment of tax. After giving the person a reasonable opportunity of being heard and after holding such enquiry as may be deemed necessary or otherwise if the prescribed authority is satisfied that the tax is payable but it has not been paid, the said authority shall serve a notice of demand in Form XVI on that person or his representative to pay the amount within fifteen days from the receipt of the notice.

(3) Where the prescribed authority has, upon information received, reasons to believe that any person enrolled under sub-section (2) of section 5 of the Act and specified in column 2 against any one of the entries of the Schedule to the Act, has paid tax for any year at a rate lower than what is payable by such person under the Act, he shall serve upon such person a notice requiring him to attend, on a date specified in the notice in person or through an authorised representative for showing cause for non-payment of full amount of tax and against determination of tax under sub-section (2) of section 18 of the Act. After giving such person a reasonable opportunity of being heard and after examining such accounts or documents or holding such enquiry as may be deemed necessary or otherwise, if the prescribed authority is satisfied that tax has been paid at a rate lower than what is



payable by such person under the Act he shall determine such amount to tax that is payable by him under the Act and serve a notice of demand in Form XIII on such person to pay the amount due within fifteen days from the receipt of the notice.

(4) if a person liable to pay tax has failed to get himself enrolled, the prescribed authority shall serve on that person a notice in Form XVII requiring him on a date specified in the notice to attend in person or through an authorised representative for showing cause for non-enrollment. After giving the person reasonable opportunity of being heard and after such enquiry as may be deemed fit or otherwise, the prescribed authority shall assess the tax due to the best of his judgement and serve on him a notice of demand in Form XVIII to pay the tax within fifteen days from the receipt of the notice.

#### **Collecting Agents and matters relating thereto**

16. Upon appointment of collecting agents, if any, by the State Government under section 13 their names and the manner in which such collecting agents shall carry out the functions assigned to them, the manner in which the collecting agents shall render accounts to the Commissioner, powers, the collecting agents shall exercise and the area over which they shall exercise such powers and the class of persons or employees from whom such collecting agents shall collect tax will be specified in a notice to be published in the Official Gazette. The notice when published shall form a part of these rules.

#### **Refunds**

17 (1) When the prescribed authority is satisfied that a refund of tax, penalty or interest, if any, is due to a person under section 19 he shall record an order showing the amount of refund due and shall communicate the same to the person or the employer concerned,

(2) When an order for refund has been passed under sub-rule (1), the prescribed authority shall, if the person or the employer desires payment in cash, issue to him a refund payment order, subject to the proviso to section 19.

(3) If the person or the employer desires payment of the refund by adjustment against any amount payable by him in respect of the period for which return is to be furnished or payable under notice in Form XIII, the prescribed authority shall grant a refund adjustment order.

#### **Shifting of Place of work**

18. (1) If the holder of a certificate of registration or a certificate of enrollment in one area shifts his place of work to another area, he shall within fifteen days of such shifting, give notice thereof to the prescribed authority from whose office the certificate was issued and shall at the same time send a copy of such notice to the prescribed authority exercising jurisdiction over the area to which the place of work is shifted.

(2) With effect from commencement of the month immediately succeeding that in which the notice is given, the prescribed authority having jurisdiction over the area to which the place of work has been shifted, shall exercise all powers and discharge all functions pertaining to the determination and recovery of tax and all other matters ancillary thereto in respect of such Persons or employers.

#### **Appeal, revision and rectifications of mistakes**

19 (1) An appeal under sub-section (1) of section 14, from an order passed by a prescribed authority shall lie to the Additional Commissioner of Profession Tax.

(2) No appeal shall be entertained after the expiry of sixty days from the date of receipt of demand notice or the order.

Provided that the appellate authority may admit an appeal after the expiry of the above period if he is satisfied that there was good and sufficient cause for the delay.

(3) No appeal shall be entertained unless the amount of tax or penalty in respect of which the appeal has been preferred has been paid in full.

(4) The appellate authority, in disposing of an appeal, may—

(i) confirm, annual, reduce, enhance or otherwise modify the assessment or penalty or interest, or

(ii) set aside the assessment or penalty or interest and direct the authoirty which made the assessment or imposed the penalty or charged the interest to pass a fresh order after further enquiry on examination of records, or

(iii) confirm, modify or set aside any order other than an order assessment or imposition of penalty or charging of interest and direct the officer xpassing the order to pass a fresh order after further enquiry or hearing the person aggrieved.

20. (1) Revision under sub-section (4) of section 14 shall lie from an order passed in appeal to the Commissioner of Profession Tax.

(2) No revision shall be entertained after the expiry of sixty days from the date of the receipt of the order.

(3) No order in revision shall be passed without giving the applicant a reasonable opportunity of being heard.

(4) The Commissioner may, of his own motion, revise any order passed by any authority under the Act :

Provided that no order shall be revised by the Commissioner of Profession Tax of his own motion after the expiry of three years from the passing of the impugned order and without giving the person likely to be affected adversely by the order a reasonable opportunity of being heard.



21. (1) application for appeal or revision shall be made in duplicate Form XIX and shall be presented to the appropriate appellate or revisional authority, as the case may be by the appellant or applicant in person or by his authorised representative or be sent by registered post to the said authority, it must contain a clear statement of the facts and state precisely the relief prayed for.

(2) The application for appeal or revision shall be accompanied by a copy of the order against which appeal or revision is filed, a copy of the treasury challan in proof of the deposit of the full amount of tax assessed or penalty imposed, as well as other relevant papers and it must be duly signed and verified by the appellant or the applicant, as the case may be.

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

23. Any authority under the Act may, of his own motion or on an application being made in this behalf, rectify any mistake apparent on the face of the record in any order passed by such authority including his predecessor-in-office and any authority subordinate to it :

Provided that if an order under this rule has an adverse affect on an employer or a person, no such order shall be passed unless a reasonable opportunity of being heard has been given to such employer or person :

Provided further that no order under this rule shall be passed after the expiry of three years from the passing of the impugned order.

24. Before any authority passes any order in revision or by way of rectification of any mistake, he shall serve upon the person or the employer a notice in Form XX if the effect of such order is likely to be adverse to the person or the employer.

#### Service of notice

25. (1) Any notice which is issued under the provisions of the Act, or these rules or which is required to be issue for carrying out the purposes of the Act, may be served on a person or an employer by any of the following methods :

(i) personally upon the addressee, if present ;

(ii) by messenger ;

(iii) by registered post ;

Provided that if the authority issuing the notice is satisfied that an attempt has been made for service of notice by any one of the above mentioned methods and the addressee is avoiding service or that for any other reason the notice cannot be served by any of the above mentioned methods, the said authority may, after recording his reasons for so doing cause such notice to be served by affixing a copy of the notice on some conspicuous place in his office and on the last notified place of work and a notice so served shall be deemed to have been duly served.

(2) When a notice is sent by registered post, it shall be deemed to have been received by the addressee on the expiry of the period normally taken by a registered letter in transit unless the contrary is proved.

### Fees

26. (1) Fees at the following rates shall be payable on an application for appeal, revision and rectification of mistake:—

- (a) Upon an application for appeal Rupees ten only
- (b) Upon an application for revision Rupees twenty only
- (c) Upon an application for Rectification of any mistake Rupees two only.

(2) Fees of rupees two shall be payable on an application for grant of duplicate copy of certificate of enrollment registration or any other order passed by any authority under the Act.

(3) All fees shall be paid in court-fee stamps.

### Miscellaneous

27. Whenever any order is it passed by any authority affecting the liability of an employer or a person, a copy of such order shall be furnished to such employer or person as the case may be, free of cost.

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

29. An officer exercising power under section 17 may take the assistance of any police officer not below the rank rant of an Assistant sub-Inspector of Police.

By order of the Governor.

S. K. Rakesh  
Joint Secretary to the Government of  
Tripura,



## FORM 1

[ See rule 3(1) 5. ]

Application for Certificate of Registration/Amendment of  
Certificate of Registration

To

(Prescribed Authority)

I have to apply for a certificate of Registration/Amendment of Certificate of registration under the Tripura Professions, Trades, Callings and Employments Taxation Act, 1997 as per particulars given below.

[ PLEASE TYPE OR USE BLOCK LETTERS ONLY ]

Name of the applicant — — — — —

Address — — — — —

Profession/Trade/Calling/Employment

Pin Code — — — — —

District — — — — —

Status of person signing this form

Put ( ) mark below the heading whichever is applicable.

Proprietor

Partner

Principal  
Officer

Agent

Manager

Director

Secretary

Class of Employer

Put ( ) mark below the heading whichever is applicable

Individual

Firm

Company

Corporation

Society

Club

Association

01

02

03

04

05

06

07

If registered under The Tripura Sales Tax Act, 1976/Central Sales Tax Act, 1956, the numbers of registration Certificates held :

The Tripura Sales Tax Act, 1976

Registration Certificate No.

The Central Sales Tax Act, 1956.

Registration Certificate No.

Names and addresses of other places of work, if any, in Tripura

Name

Address

1.

2.

3.

4.

\*5. Number of Certificate of registration

6. Grounds on which amendment is sought :

I/We have in my/our Employment... .. employees and their break-up according to the slab of salary specified in column 2 against Serial No. 1 in the schedule is as follows :—

Slab of salary (Range of monthly gross income)	Monthly Tax rate	No. of employees	Code No.
Rs. 1250.00 and above And upto Rs. 1650.00	Rs. 21.00		0101
Rs. 1651.00 and above And upto Rs. 2100.00	Rs. 29.00		0102
Rs. 2101.00 and above and upto Rs. 3300.00	Rs. 33.00		0103
Rs. 3301.00 and above	Rs. 42.00		0104

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

Signature...

Date...

Status...

(To be filled in only in case it is an application for amendment)

## ACKNOWLEDGEMENT

(Particulars of names and address to be filled in by the applicant)

Received an application for Certificate of registration/amendment of Certificate of Registration in Form I from :

Name of the applicant ... ..

Full Postal Address ... ..

Date...

Receiving Officer's Signature.



## TRIPURA PROFESSIONS &amp; TAX DATA

(For office use only)

P. T. Registration No.	Date of Regn.	Employer's Code/Catg.	Tax Amount (in Rupees)
------------------------	---------------	--------------------------	---------------------------

P. R.

Number

D D M M Y Y

(to be filled in by applicant in BLOCK LETTERS)

Name prefix

Name proper

The M/s.

Mode of payment

Etc.

Mode of payment

Permanent Income Tax No.

(M-Monthly, Q-Quarterly,  
H-Half-yearly, Y-Yearly)

Central Sales Tax Act, 1956

The Tripura Sale Tax Act, 1976

Registration No.

Address Line—1

Address Line—2

Address Line—3

Pin Code

Town Name

: M / : S :

- 2001

: C : O : R : P : O : R : A : T : I : O : N :

: L : A : N : E :

$$: 7 : 9 : 9 : 0 : 0 : 1 :$$

- of words or figures.

If the boxes provided fail to contain all the information regarding name and address

5. In the boxes for address please give the name of the police station if you are a

### ACKNOWLEDGEMENT

(Particulars of name and address to be filled in by the applicant)

Received and application for certificate of registration/amendment of Certificate of Registration in Form 1 from;

\*\*\* 0.001 \*\*\*

\*\*\*      \*\*\*      \*\*\*      \*\*\*      \*\*\*      \*\*\*      \*\*\*      \*\*\*      \*\*\*

Receiving Officer's

Signature \_\_\_\_\_

Date... ..



## FORM II

[See rule 3 (2)]

## Certificate of Registration

No

This is to certify that the Individual/Firm/Company/Corporation/Society/Club/Association known as... and located at... has been registered vide P. T. Registration No. ... as an employer under the Tripura Profession, Traders, Callings and Employments Taxation Act, 1997.

The holder of this certificate as additional place of work at the following addresses.

Return in the prescribed form shall be furnished by the employer in respect of each month separately on or before the last day of the following month. The tax calculated according to the following Schedule shall be payable monthly with the return and the receipted challan in token of payment of the tax be attached to the return unless otherwise permitted by sub rule (4) of rule 12.

1 2 3 4

## 1. Salary &amp; Wages earners, whose monthly salary or wages are :—

Range of monthly

Monthly rate

Gross income

Rs. 1250.00 and above and upto Rs. 1650.00	Rs. 21.00 0101
Rs. 1651.00 and above and upto Rs. 2100.00	Rs. 29.00 0102
Rs. 2101.00 and above and upto Rs. 3300.00	Rs. 33.00 0103
Rs. 3301.00 and above	Rs. 42.00 0104

Seal

Place

Date

Signature

Designation

## FORM—III

(See rules 4 (1)/6 (2))

## Application for a Certificate of Enrollment/amendment of Certificate of Enrollment

(PLEASE TYPE OR USE BLOCK LETTERS ONLY)

To... .. (Prescribed authority)

I hereby apply for a Certificate of enrollment/Revision of Certificate of enrollment under the Tripura Professions, Trades, Callings and Employments Taxation Act, 1997 as per particulars given below :—

Name of the applicant

Profession/Trade/Calling/employment

Address

Pin Code

District.

Date of Commencement of

- \* Profession/Trade/Calling/Employment
- \*\* Period of standing in the Profession
- \*\* Annual gross business
- \*\* Annual turnover of all sales/purchases
- \*\* Monthly Average numbers of workers during the last preceding year in the factory
- \*\* Monthly Average number of employees during the last preceding year in the establishment.
- \*\* Permanent Income Tax Account Number.
- \*\* Number of Taxis, three wheelers, light motor vehicles, goods vehicles, trucks and busses for which permits under the motor Vehicles Act, 1939 are held.
- \*\* If Co-operative Society, the professions, trades, callings in which it is engaged and whether it is a State level or District level society.

Please describe here fully the profession, trades, callings or employments in which year are engaged.

Please fill in whichever is applicable.

Note :— If the applicant is covered by more than one entry of the schedule to the Act he should Specify himself as falling under the entry where the rate of tax is the highest.



\*\* If an employee of any diplomatic or consular office or trade commissioner or any foreign country, the name and address of the employer and the monthly salary or wages earned in respect of employment.

\*\* If simultaneously engaged in employment of more than one employer, the names and addresses of all such employers and the monthly salary received from each of them.

(Names and addresses of other places of work, if any, in the state of Tripura).

Total number of other places of work

If registered the Tripura (Sales Tax) Act, 1976/Central Sales Tax Act, 1956 the number of registration certificate held number

The Tripura (Sales Tax) Act, 1976 registration Certificate No.

Central Sales Tax Act, 1956 registration Certificate No.

(Please fill in this part in case the application is for amendment of a Certificate of enrollment)

Number of Certificate of enrollment

Grounds on which amendment is sought

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

Date

Signature

\*\* Please fill in whichever is applicable

Status

### ACKNOWLEDGEMENT

(Particulars of name and address to be filled in by the applicant)

Received an application for a certificate of enrolment/amendment of certificate of enrollment in form III from.

Name of the applicant

Full postal Address.

Date

Signature of Receiving Officer

## TRIPURA PROFESSIONS &amp; TAX DATA

( For office use only )

P. T. Enrollment  
No.

Date of Enrollment

Professions  
Code/Catg.Tax Payable  
(in Rupees)

P E

Zone Number

DDMMYY

( to be filled in by applicant in BLOCK LETTERS )

Name prefix

Name proper

Sri Smt./Dr. Mr.

Mode of payment

Mrs/Miss/etc.

Y=Yearly

Permanent income Tax No.

Central Sales Tax Act. 1956

The Tripura Sales Tax Act. 1976

Registration No.

Address Line 1

Address Line 2

Address Line 3

Pin Code

Town Name



# INSTRUCTION FOR THE TAX-PAYER FOR FILLING UP THE FORM

1. Please use one capital letter or one figure for each box.

2. Please fill up the Name prefix boxes thus

: M : I : S : S :                      ; S : R : I :

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

: K : G : : :    : M : A : H : E : S : H : W : A : R : I : :

: K : R : I : S : H :    : A : N : A : G : A : R : :

: T : R : I : P : U : R : A :    : 7 : 9 : 9 : 0 : : 0 : 1 :

4. Please do not use 'commas' and 'full-stops', leave one box blank after one complete set of words or figures.

If the boxes provided fail to contain all the information regarding name and address please use abbreviations.

5. In the boxes for address give the name of the police station, if you are resident of of Agartala and the name of the Sub-division if you are a resident of any District of Tripura.

## ACKNOWLEDGEMENT

( Particulars of name and address to filled in by the applicant )

Received an application for certificate of enrollment amendment of Certificate of enrollment in Form III from.

Name of the Applicant ... ..

Full Postal Address ... ..

... ..

Signature of Receiving Officer

Date.....

**FORM IV**  
**[ See rule 4 (4) ]**  
**Certificate of enrollment**

No.....

This is to certify that... .. engaged in the profession/trade/  
 callings/employment \*known as/... .. located at... ..  
 ... .. operates\*/owns with... ..  
 and has been enrolled under the Tripura Profession, Trades Callings and Employments  
 Taxation Act, 1997 vide P. T. Enrolment No ... .. on ... ..

The holder of this certificate has additional places of work at the following address.

The holder of this certificate shall pay the tax at the rate of Rs ... ..  
 Per annum on or before the 30th September of every year/on or before\* ... ..  
 In the manner prescribed in rule 15 of the Tripura Professions, Trades, Callings and  
 Employments Taxation Rules, 1998.

Seal :

Place... ..

Signature ... ..

Date... ..

Designation... ..

Strike out whichever is not applicable.



**FORM V**  
**(See rule 10)**

Certificate to be furnished by a person to his employer

I ... ..  
 (Name)

(Address)

hereby certify that I am engaged in the profession/trade/callings \*schedule... ..  
 ... .. specified in entry ... .. schedule appended to the  
 Tripura Professions Trades, Callings and Employments Taxation Act, 1997 and that the rate  
 of tax payable by the under the same entry, namely, Rs ... .. per annum is more  
 than the rate of tax payable by me under Entry I in the said Schedule in respect of my  
 employment.  
 with ... ..

(Name of the employer)

(his address)

I also certify that I shall get myself enrolled and shall pay the tax\* I have got myself enrolled  
 under certificate

No... .. date ... .. and  
 Have paid the tax/shall pay the tax.

Place... ..

Date... ..

Signature

Strike out whichever is not applicable.

FORM VI  
(See rule 10)

Certificate to be furnished by a person who is simultaneously engaged in employment of more than one employer.

I ... ..  
(name and address).

... .. hereby certify that I am engaged in employments with the following employers.

Name of the Employer

Address of the Employer

- 1.
- 2.
- 3.
- 4.
- 5.

and that I shall get myself enrolled and shall pay the tax\*

I have got

myself enrolled and have paid the tax/

shall pay tax,

I hold the Enrollment Certificate No... .. Date... ..

Place... ..

Date... .. Signature

\*Strike out whichever is not applicable.



FORM VI  
(See rule 10)

Certificate to be furnished by a person who is simultaneously engaged in employment of more than one employer.

I ... ..  
(name and address).

... .. hereby certify that I am engaged in employments with the following employers.

Name of the Employer

Address of the Employer

1.

2.

3.

4.

5.

and that I shall get myself enrolled and shall pay the tax\*

I have got

myself enrolled and have paid the tax/

shall pay tax.

I hold the Enrollment Certificate No... .. Date... ..

Place... ..

Date... .. Signature

\*Strike out whichever is not applicable.

**FORM VII**  
(See rule 12)

Return

Profession tax Registration  
Certificate No.

Period

From

To

Enrollment Certificate No

Employees whose  
Monthly salary  
wages are

No. of Employees

Rate of  
tax

Amount of  
tax deducted

Range of monthly gross income

Monthly Rate

1

2

3

4

Rs. 1250.00 and above  
And upto Rs. 1650.00

Rs. 21 00 0101

Rs. 1651.00 and above  
And upto Rs. 2100.00

Rs. 29.00 0102

Rs. 2101.00 and above  
And upto Rs. 3300.00

Rs. 33.00 0103

Rs. 3301.00 and above

Rs. 42.00 0104

Tax amount

Interest Amount

**TOTAL AMOUNT**

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

Date

Place

Signature

Designation



Form VIII  
[ See rule 12 (4) ]

Application for permission to furnish returns covering a quarter, six months or a year

To..... (Prescribed authority)

I/We .....(Name)..... of.....(Address)/.....

Who am/are a registered employer holding Registration Certificate No. .... under the Tripura Professions, Trades, Callings and Employments/taxation Act, 1997 hereby apply for permission to furnish, w e. f.....returns for a period covering a quarter/six months/Year in accordance with rule 12(4) of the Tripura Professions, Trades. Calling and employments Taxation Rules, 1998.

I/We have in my/our employment.....employees and their break up accordingly to the slab of salaries pecified on column 2 against serial number I in the Sched ule is as follows.

Slab of salary	Number of employees
Range of monthly gross income	Monthly rate
Rs 1250.00 and above	
And upto Rs. 1650 00	Rs. 21.00 0101
Rs. 1651.00 and above	
and upto Rs. 2100.00	Rs. 29.00 0102
Rs. 2101.00 and above	
And upto Rs 3300.00	Rs. 33.00 0103
Rs. 3301.00 and above	Rs. 42.00 0104
Tax amo nt	
Interest Amount	
<b>TOTAL AMOUNT</b>	

I/We shall pay the tax in respect of the said employees or the said period not later than 30 days from the commencement of the period to be covered by the returns.

Place

Signature.....  
(Employer)

Date

Status .....

**FORM IX**  
**[ See Rule 13 (1) ]**  
**Statement of recovery**

Name of Department Section Establishment	Head of Account Under which Salaries are drawn	Period of Salary Bill	Amount recovered	For credit to the '0028 other Taxes on income and expenditure taxes on professions trades, calling and employ- ment etc."
1	2	3	4	5

Rupees.....in words.

(Rs).....(in figures)

Self-drawing officers/Drawing Officer.

Signature



FORM X  
[See rule 14 (1)]

Section 5 (6)

Section 5 (7)

Notice to an employer/person for showing cause for failure to apply for certificate of registration or enrollment certificate /for giving false information.

To

..... (Employer or person)

..... (Address)

(a) Whereas being liable to registration/enrollment under sub-section (6) of section 5 under the Tripura professions, Trades, Callings and Employment Taxation Act, 1997, you have failed to apply for registration/enrollment within the required time.

(b) Whereas being liable to registration/enrollment you have deliberately given false information in your application under section 5.

I hereby give you notice to attend in person or through an authorised representative and to show cause why a penalty not exceeding rupees for Rs. .... each day of delay/Rs..... should not be imposed upon you under sub-section (6)/(7) of section 5.

Please take notice that the cause shown by you will be heard by the undersigned.

Seal :

Place.....

Signature.....

Date.....

Designation.....

\*Strike out whichever is not applicable.

## FORM XI

[See rule 14 (i)]

[See Section 6 (3)]

Notice to an employer for showing cause for non-submission of return.

To

..... (Employer)

..... (Address)

Registration certificate No.....

(a) Whereas you having been registered under section 5 of the Tripura Professions, Trades, Callings and Employments Taxation Act, 1997 you have failed to file the returns within the required time for the month quarter six months year.....

I hereby give you notice to attend in person or through an authorised representative and to show cause why a penalty not exceeding rupees..... for each day of delay should not be imposed upon you.

Please take notice that ex-parte orders may be passed in the event of default to appear personally or through an authorised representative on.....

Seal

Place ... ..

Signature... ..

Date... ..

Designation... ..

Strike out whichever is not applicable.



## FORM XII

[ See rule 14 (2) ]

Notice of assessment under Section 7 (2) 7 (4)

Registration Certificate No.

(if any)

(a) \*Whereas I am not satisfied that the return/returns furnished by you for the month/period\*

... .. is/are \*correct and complete,

(b) \*Whereas you have failed to get yourself registered.

(c) Whereas you having been registered have failed to file the return/returns within the required time for the month/period.

I hereby give you notice to attend in person or through an authorised representative alongwith the accounts, papers and other evidences in support of your return/returns \*\*filed.

I hereby give you notice to attend in person or through an authorised representative alongwith accounts & other evidences relating to your employees and the monthly gross expenditure incurred over the disbursement of salaries and wages to them.

Please take notice that ex-parte orders may be passed in the event of default to appear personally or through an authorised representative on ... ..

... .. at ... ..

Seal

Date...

Signature ... ..

Place ... ..

Designation ... ..

\*Strike out whichever is not applicable.

## FORM XIII

[ See rule 14 (2) ]

Notice of demand for payment of tax interest penalty.

To

Registration Certificate No.... ..

Enrollment Certificate No. ....

Address ... ..

Please take notice that where as your

- \* Assessment
- \* Appeal
- \* Revision proceeding for the period
- \* Rectification
- \* Penalty

Proceeding has been duly disposed of under section rule you are hereby directed to deposit the following amount in the Government Treasury within 15 days of receipt of this notice.

(i) Tax assessed	..	...	..	...
(ii) Interest payable, if any	...	...	...	...
(iii) Penalty if any...	...	...	...	Total

Less Amount already paid, if any ... ..

Net demand Exceses Amount in Words... ..

Seal

Place... ..

Signature ... ..

Date... ..

Designation ... ..

\* Strike out whichever is not applicable.



## FORM XIV

[See rule 15(1)]

Form of an appendage to be filed by a tax  
Payer included in serial numbers 2 to 17 of  
the Schedule to the Act. Please type or  
use capital letters to furnish the following  
information.

1. Location and address.
2. Number of the registration certificate granted under the Tripura Professions, Trade Callings and Employments Taxation Act, 1997.
3. Number of the registration certificate granted under the Tripura Sales Tax Act, 1976.
4. Number of the registration certificate granted under the Central Sales Tax Act, 1956.
5. Type of Profession. Trade, Calling, Employment & Profession Code no.
6. Date of commencement of Profession, Trade, Calling, Employment.
7. Are you liable to pay income tax under the Income-tax Act, 1961? Yes/No
8. If the answer is yes. State the Income-tax permanent account number. If any and District and Ward of the Income-tax-Officer by whom you are liable to be assessed.
9. Total number of other places of work in Tripura.
10. Number of employees.
11. Number of Taxis including Auto rickshaws, Three Wheelers, or other light motor vehicles truck or buses for which permits held.
12. Number of buses and Trucks for which permits held.
13. Are you a District level Co-operative Society? Yes/No
14. Are you a Schedule Bank? Yes/No
15. Previous year's gross turnover gross business in nearest thousands of rupees.
16. Previous year's purchases in nearest thousands of rupees.

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

Date... ..

Designation... ..

Place... ..

Signature... ..

## FORM XV

[ See rule 15(2) ]

## Notice to a defaulting enrolled person

To

Enrollment Certificate Number

(Address)

Please take notice that—

Whereas being a person enrolled under sub-section (2) of section 5 of the Tripura Professions, Trades, Callings and Employments Taxation Act, 1997 you have failed to pay tax amounting to Rs. ... which is due from you for the year ending ... as per your enrollment certificate within the due date.

You are hereby directed to attend in person or through an authorised representative at ... and to show cause why appropriate action should not be taken against you are for recovery of the tax and interest thereof.

Please note that if you are agreeable, to pay the said amount of Rs. ... and the interest thereon of Rs. ... to the treasury and submit to me on or before—a receipted copy of challan for the said amount and in that event you need not attend before me as directed above.

Place...

Signature

Designation...

Date



## FORM XVI

[(See rule 15 (2)]

Notice to an enrolled person communicating the  
Result of proceeding under rule 15 (2)

To

... ..

Enrollment Certificate Number

... ..

Address ...

... ..

Please take notice that—

The tax amounting to Rs ... .. for the year  
ending ... .. as per enrollment certificate was payable by you on or  
before ... .. and whereas—you have failed to pay the said amount of  
tax.

You are hereby directed to pay Rs... .. being  
the said amount of tax and an interest of Rs ... ..  
thereon within 15days of the receipt of this notice failing which appropriate action to recover  
the said amount of tax and interest will be taken against you.

Seal

Place...

... ..

Signature

Date ...

... ..

Designation

## FORM XVII

[See rule 15(4)]

Notice to a person who has failed  
to get himself enrolled or pay tax

To

... ..  
... ..  
... .. (Address)

Whereas I am satisfied that you are liable to pay of tax and enrollment under Section 5(2) of the Tripura Professions, Trades, Callings and Employments Taxation Act, 1997 (Tripura Act No. 3 of 1997) :

And whereas you failed to get yourself enrolled and to pay the tax due from you.

You are hereby given notice to appear in person or through and authorised representative on... .. at .. .. before the undersigned with accounts, registers, documents and other evidence as have been maintained by you.

Seal :

Place... .. Signature... ..

Date... .. Designation... ..



## FORM XVIII

[(See rule 15(4)]

Notice of demand to a person who has failed to get  
Himself enrolled

To

(Address)

Whereas the proceedings against you under rule 15 have been disposed of on...  
... and amount of tax of you Rs. ... has been assessed and  
payable by you in respect of the period...

You are hereby directed to pay the said amount within a period of 15 days of receipt  
of this notice failing which appropriate action will be taken against you for the recovery of  
the amount.

Seal

Place... ..

Signature... ..

Date... ..

Designation ... ..

**FORM XIX**  
(See rule 21)

Appeal/Revision application against an order of  
Assessment/appeal/penalty/interest.

To

I hereby appeal/apply for revision and furnish the following particulars ;

- |      |   |     |     |     |     |
|------|---|-----|-----|-----|-----|
| i)   | Registration Certificate Number...  | ... | ... | ... | ... |
|      | Enrollment Certificate number ...   | ... | ... | ... | ... |
| ii)  | Name of the employer and status.  | ... | ... | ... | ... |
| iii) | Style of profession, trade, calling etc...  | ... | ... | ... | ... |
| iv)  | Location and address...   | ... | ... | ... | ... |
| v)   | Period involved under impugned order against which appeal/revision, preferred from... .. to | ... | ... | ... | ... |
| vi)  | (a) Name of the authority who passed the impugned order... ..                               | ... | ... | ... | ... |
|      | (b) Date of the passing of the impugned order ...   | ... | ... | ... | ... |
|      | (c) Date of service of notice of demand...  | ... | ... | ... | ... |
|      | (d) Amount of (i) Tax...  | ... | ... | ... | ... |
|      | (ii) Penalty  | ... | ... | ... | ... |
|      | (iii) Interest  | ... | ... | ... | ... |
|      | Total   | ... | ... | ... | ... |
| (e)  | Amount of admitted tax...   | ... | ... | ... | ... |
| (f)  | Amount paid (i) Tax...  | ... | ... | ... | ... |
|      | (ii) Penalty...   | ... | ... | ... | ... |
|      | (iii) Interest ...  | ... | ... | ... | ... |
| (g)  | Amount in dispute   | ... | ... | ... | ... |
|      | grounds...  | ... | ... | ... | ... |

A true copy of the impugned order is attached.

The above statement is true to the best of my knowledge and belief and the amount of tax penalty or interest of which this appeal/revision is filed by me/us has been paid in full.

Place... ..

Signature... ..

Date... ..

Status... ..



FORM XX  
[See rule (24)]

Notice to an employer or a Person when it is proposed to  
Pass an order which is likely to affect him adversely.

To

Registration Certificate No.....

Enrollment Certificate No.....

Whereas it appears that in the ... .. order, dated  
the... .. passed given by ... .. for the  
period from... .. to ... .. in  
your case there are the following mistakes.

Whereas it has been noticed that you have been under assessed to the tax payable by  
you under the Tripura Professions, Trades, Callings and Employments Taxation Act, 1997  
(Tripura Act No. 3 of 1997) for the period from to ... .. under the  
order passed on... ..

And whereas it is proposed to rectify the mistake as stated below/revise the said  
assessment order\*.

You are hereby given notice under section 14 of the Act that if you wish to prefer  
any objection against the proposed rectification/revision, you should attend either personally  
or through an authorised representative at the office of the undersigned at ... ..  
on ... ..

(place)

day of ... .. at ... ..  
Gist of the rectification proposed to be made :

Seal :

Place... ..

Signature... ..

Date... ..

Designation ... ..

\*The portion not applicable shall be struck out.