

TRIPURA**GAZETTE***Published by Authority***EXTRAORDINARY ISSUE**

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

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

No.F.1-1(43)-TAX/2005(P-I)

Dated, Agartala, the 20th December, 2012**NOTIFICATION**

WHEREAS, Section 61 of the Tripura Value Added Tax Act, 2004 confers an obligation on the State Government to introduce and establish an Automation Data Processing System;

AND WHEREAS, The State Government has been developing VAT-Soft for computerization of the Administration with the objective to carryout implementation of various provisions of the Act with special focus on introduction of various electronic services for businessmen;

Therefore, in exercise of the powers conferred under section 87 of the Tripura Value Added Tax Act, 2004 (Tripura Act No.1 of 2005), the State Government hereby makes the following Rules to further amend the Tripura Value Added Tax Rules, 2005 as follows:

1. Short title and commencement:-

- (1) These Rules may be called the **'Tripura Value Added Tax (Third Amendment) Rules, 2012'**;
- (2) They shall come into force from the date of their publication in official gazette.

2. Amendment of Rule 2 of the Tripura Value Added Tax Rules, 2005:-

After sub-rule (xvi) of Rule 2 of the Tripura Value Added Tax Rules, 2005 (here-in-after referred to as the 'Principal Rules') the following new sub-rule is inserted:-

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

(xviii) **‘e-Permit’** means issue of permit in Form XXIV, XXV, XXVI and XXVII electronically through the official website.

(xix) **‘e-Refund’** means refund of tax, security, penalty etc. electronically through the official website, admissible as per provisions of the Act and Rules.

(xx) **‘e-Registration’** means issue of registration under section 19 or 22 of the Act electronically through the official website.

(xxi) **‘e-Return’** means filing of return required under the provisions of the Act electronically through the official website.

(xxii) **‘Notified’** means Notification issued in the Official Gazette.

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

(xxiv) **‘Password’** means a combination of words, numbers and or figures which allow a person to access the various e-Services through his User name / User ID / Login ID through the website.

(xxv) **‘User name’** is a unique alphanumeric character provided by the Superintendent of Taxes which identifies a person to the computer system and allows access to the website. The dealer may use the user name for various e-Services including generation and submission of different statutory forms and to communicate with the Taxes & Excise Organisation through the website.

(xxvi) **‘Website’** means the official website of Taxes & Excise Organization under Finance Department, Government of Tripura viz. www.tripurataxes.nic.in unless the context otherwise requires.”

3. Amendment of Rule 10 of the Principal Rules:-

After the proviso to sub-rule (2) of rule 10 of the Principal Rules, a new sub-rule (3) is inserted as under:-

“(3) Notwithstanding anything contained in the sub-rule (1) and (2), an application for registration under Section 19 can also be made electronically in Form-I through the website.”

4. Amendment of Rule 12 of the Principal Rules:-

In sub-rule (4) of Rule 12 of the Principal Rules, after the words, ‘and shall be furnished either’, the words **‘from the below noted procedures as decided by the Commissioner from time to time’** shall be added.

5. Amendment of Rule 17 of the Principal Rules:-

After sub-rule (11) of rule 17 of the Principal Rules, a new sub-rule (12) is inserted as under:-

“(12) Notwithstanding anything contained in the sub-rule (1) to (11) of this rule, a Transporter may apply for registration under Section 22, electronically through the website in Form-IV.”

6. Amendment of Rule 18 of the Principal Rules:-

After the sub-rule (VII) of rule 18 of the Principal Rules, a new sub-rule (VIII) is inserted as under:-

“(VIII) Notwithstanding anything contained in the sub-rule (I) to (VII) of this rule, a registered dealer may generate and submit return in Form X, XA and XB, electronically through the website.”

7. Amendment of Rule 20 of the Principal Rules:-

After rule 20 of the Principal Rules, the following provision is inserted as under:-

12. Amendment of Rule 30 of the Principal Rules:-
"Provided that at least 90% of the tax for the month or quarter ending 31st March of a year shall have to be deposited to the state exchequer within 31st day of March of that year."

8. Amendment of Rule 31 of the Principal Rules:-

In rule 31 of the Principal Rules the following words are inserted after the words "Superintendent of Taxes."

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

9. Amendment of Rule 35 of the Principal Rules:-

After the sub-rule (4) of rule 35 of the Principal Rules, a new sub-rule (5) is inserted as under:-

"(5) Notwithstanding anything contained in the sub-rule (1) to (4) of this rule, a registered dealer / transporter may generate and submit an application for refund of tax, security, penalty, etc. electronically."

10. Amendment of Rule 48 of the Principal Rules:-

In rule 48 of the Principal Rules, after the words and symbol "declaration in Form-XXIV in triplicate duly signed." the words and symbol "A registered dealer may also generate and submit declaration in Form-XXIV, electronically through the website by using its user name and password for taking delivery from the carrier or transporter any consignment of taxable goods." are inserted.

11. Amendment of Rule 49 of the Principal Rules:-

In sub-rule (3) of the Principal Rules after the words 'further supply of the said form.' the words and symbol "A registered transporter, carrier or transporting agent may generate and submit Form-XXV, electronically through the website, by using its user name and password." shall be added.

12. Amendment of Rule 52 of the Principal Rules:-

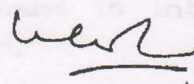
In sub-rule (2) of the Principal Rules after the words 'from the Superintendent of Taxes concerned.', the words and symbol **"A dealer may generate and submit declaration in Form-XXVI, electronically through the website, by using its user name and password."** shall be added.

13. Amendment of Rule 55 of the Principal Rules:-

After sub-rule (2) of the Principal Rules, a new sub-rule (3) is inserted as under:-

"(3) Notwithstanding anything contained in sub-rule (1) and (2) of this rule, a dealer may generate and submit declaration in Form XXVII electronically through the website by using its user name and password."

By order of the Governor,


(K. V. Satyanarayana)

Addl. Chief Secretary
Government of Tripura.

20/12/12