

Tripura Additional Sales Tax Rules, 1990

TRIPURA

India

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Rule TRIPURA-ADDITIONAL-SALES-TAX-RULES-1990 of 1990

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Tripura Additional Sales Tax Rules, 1990Published vide Notification Tripura Gazette (EO) dated 27-10-1990Last Updated 18th February, 2020In exercise of the powers conferred by Section 4(1) of the Tripura Additional Sales Tax, Act, 1990 (Tripura Act No. 6 of 1990), the State Government hereby makes the following Rules-

1. Short title and commencement.

(1)These Rules may be called the Tripura Additional Sales Tax Rules, 1990.(2)They shall come into force at once.

2. Definitions.

- In these Rules, unless there is anything in the subject or context.(a)"Act" means the Tripura Additional Sales Tax Act, 1990 (Tripura Act No. 6 of 1990).(b)"Additional Tax" means additional tax levied under the Act.(c)"Assessing Authority" means the Superintendent of Taxes appointed by the State Government under sub-section (1) of Section 4 of the Tripura Sales Tax Act, 1976 (Act No. 11 of 1976) to assist Commissioner of Taxes.(d)"Form" means a form appended to these Rules.(e)"Principal Act" means the Tripura Sales Tax Act, 1976 (Tripura Act No. 11 of 1976).

3. Authority to levy additional Tax.

- The assessing authority shall be the authority to levy additional tax.

4. Provisional assessment.

(1)A dealer, whose taxable turnover under the Tripura Sales Tax Act, 1976 (Tripura Act No. 11 of 1976) exceeded rupees ten lakhs in the previous year shall be provisionally assessed to additional tax and it shall be collected in such manner and within such time as may be specified in the notice in

Form-I(2)Every dealer whose taxable turnover under the Tripura Sales Tax Act, 1976 (Tripura Act No. 11 of 1976), exceeded rupees ten lakhs in the previous year, shall pay additional tax on the basis of such quarterly returns. In the case of a dealer whose taxable turnover is determined under sub-section (4) of Section 9 of the Tripura Sales Tax Act, 1976, he shall pay additional tax as specified in the notice in Form-II.

5. Assessment and collection of additional tax.

(1)Additional tax shall be levied on the basis of the return filed under the principal Act. If no return is filed under the principal Act, or the return so filed is found to be incorrect or incomplete, the additional tax shall be levied, where necessary, on the taxable turnover or tax assessed in the manner provided under the principal Act.(2)The Additional tax payable by the dealer shall be assessed by the assessing authority as soon as possible after the assessment under the principal Act is finalised The assessing authority shall pass an order in Form-III. If any amount of additional tax found to be due from the dealer as result of the final assessment, the assessing authority shall serve upon the dealer a notice in Form-IV and the dealer shall pay the sum demanded within such time and in such manner as may be specified in the notice.

6. Disposal of excess collection of tax.

- If the amount of additional sales tax determined on final assessment is lower than that actually paid, the assessing authority shall serve upon the dealer notice in Form-V and the excess shall, at the opinion of the dealer, be credited towards the additional tax, if any payable by him for the succeeding periods or be refunded to him.

7. Amendment of the orders levying additional tax if the tax assessed under the principal Act undergoes any charge.

- If the taxable turnover determined under the principal Act undergoes any change consequent on appeal, revision or reassessment, as the case may be, there shall be where necessary a corresponding change in the additional tax levied under the Act and the appellate, revisional or other authority concerned shall give effect to the said order by issuing, where necessary, an appropriate order amending the assessment levying the additional tax, even though the additional tax has not been the subject matter of an appeal or revision. On receipt of the appellate or revisional order, as the case may be, the assessing authority shall pass a revised order in Form III levying additional tax and shall refund without interest within three months from the date of communication of the order any excess additional tax found to have been collected, by issuing a notice in Form-V. If any additional tax is found to be due from the dealer, the assessing authority shall serve upon the dealer a notice in Form-VI and the dealer shall pay the additional tax demanded at the time and in the manner specified in the notice.

8. Payment of additional tax where the tax levied under the principal Act is disputed in appeal, etc.

- Every appeal under Section 20 of the principal Act or every revision under Section 21 of the principal Act shall be accompanied by satisfactory proof of the payment of the additional tax admitted by the appellant to be due or such instalments thereof as might have become payable, as the case may be.

9. Savings.

- Save as otherwise expressly provided for in these Rules, the provisions of the Tripura Sales Tax Rules, 1976 shall apply mutatis mutandis, to the additional tax leviable under Sections 2 and 3 respectively of the Act. Form-I The Tripura Additional Sales Tax, 1990 Notice of provisional assessment and demand for payment of tax or taxes (See Rule 4)

To Assessment No.
(The Dealer)

Please take notice that you have been provisionally assessed under the Tripura Additional Sales Tax Act, 1990 to a tax of Rs. (Rupees) only for the year ending 31st March, 19 . The tax shall be paid in quarterly instalments of Rs. (Rupees) only. The tax for the months preceding the date of notice shall be paid within thirty days from the date of service of this notice. The tax for the current quarter shall be paid within thirty days of service of this notice or within thirty days from the expiry of each quarter, whichever is later and the tax for each of the remaining quarters within thirty days from the expiry of each quarter by demand draft or cheque with Superintendent of Taxes as payee. You are required to pay before the Treasury Officer/Sub-Treasury Officer/SBI/RBI-where you will be granted a receipt. If you do not pay the amount of tax on or before the date specified above, you shall be liable to pay further interest with effect from the date commencing after the expiry of the date aforesaid in accordance with the provisions of Section 25(1) of the Tripura Sales Tax Act, 1976 read with Rule 27 of the Tripura Sales Tax Rules, 1976.

2. You are further informed that unless the total amount due is paid by the above date, a further penalty will be imposed on you under Section 13(1) of the Tripura Sales Tax Act, 1976 and the amounts will be recovered as if they were arrears of land revenue.

Paid by the bank Draft or Cheque with Superintendent of Taxes as payee. Additional tax as mentioned by the appellate or revisional authority in respect of

Amount of additional tax under Section 2/3 assessed	Rs.
Amount of additional tax paid	Rs.
Amount of additional tax due	Rs.
Total:	

Place:Date:Assessing authorityForm-IIThe Tripura Additional Sales Tax Act, 1990Notice of provisional quarterly assessment and demand(See Rule 4(2))

To Assessment No.

(Dealer)

Please take a notice that you have been provisionally assessed under the Tripura Additional Sales Tax Act, 1990 to an additional tax of Rs..... only or the Q.E..... and that after deducting the payment(s) already made by you towards additional tax for that quarter, you have to pay a further sum of Rs..... This balance of Tax shall be paid within thirty days from the date of service of this notice, failing which the amount shall be recovered as if it were an arrear of land revenue and you shall also be liable to pay the interest prescribed under sub-section (1) of Section 25 of the Tripura Sales Tax Act 1976 read with Rule 27 of the Tripura Sales Tax Rules, 1976.

Taxable turnover determined Rate of additional tax Amount of additional sales tax due

1 2 3

Total-Assessing Authority.Form-IIIThe Tripura Additional Sales Tax Act, 1990(Assessment Order)(See Rule 5 or 7)

To Assessment No.

(The Dealer)

Shri/Messers..... has/have been assessed under the Tripura Sales Tax Act, 1976 on a taxable turnover of Rs..... for the year ending with the 31st March-

2. Under Section 3 of the Tripura Additional Sales Tax Act, 1990 an additional tax of Rs..... (Rupees.....) is levied as under:

Taxable turnover determined under the Tripura Sales tax Act, 1976 Rate of additional tax is leviable Amount of additional tax levied

1 2 3

Tax paid Rs.....Balance due/Excess paid Rs.....

3. A notice of demand in Form-III shall issue.

A refund Order in Form-VI Assessing Authority.

Note - An appeal lies to the appellate Assistant Commissioner of Taxes/Additional Commissioner of Taxes against this order within 30 days from the date of service of this order.Form-IVThe Tripura Additional Sales Tax Act, 1990Notice of final annual assessment and demand(See Rule 5(2))

To Assessment No.

(Dealer)

Please take notice that you have been finally assessed under the Tripura Additional Sales tax Act, 1990 to a fax of Rs..... only for the year ending 31st March..... and that after deducting the total amount of the quarterly payment(s) already made by you towards the tax for that year, you have to

pay a (further) sum of Rs..... This balance of tax shall be paid within thirty days from the date of service of this notice by Bank draft or Cheque with Superintendent of Taxes or payee. You are required to pay the amount on or before..... to the Treasury Officer/Sub-Treasury Officer/State Bank of India/Reserve Bank of India where you will be granted a receipt. If you do not pay the amount of tax on or before the date specified the amount will be granted a receipt. If you do not pay the amount of tax on or before the date specified the amount will be recovered as if it were an arrear of land revenue and you will also be liable to pay the penalty prescribed under sub-section (1) of Section 13 of the Tripura Sales Tax Act, 1976. Turnover as determined by the assessing authority in respect of-

Taxable turnover/Tax assessed	Rate of tax	Additional sales tax due
1	2	3
Total-Place:Date:Assessing Authority		

3. Turnover as determined by the assessing authority in respect of-

Taxable turnover/Tax assessed	Rate of tax	Additional sales tax due
1	2	3

Total:Place:Date:Assessing AuthorityForm-VThe Tripura Additional Sales Tax Act, 1990Notice of final assessment and refund order(See Rules 6 & 7)To(Dealer)Please take notice that you have been finally assessed under the Tripura Additional Sales Tax Act, 1990 to a tax of Rs..... only for the year ending the 31st March, 19... the period upto and inclusive of the date of discontinuance of business. The total amount of tax paid by you already is Rs..... A sum of Rs..... is in excess of the tax due.

2. The sum of Rs..... paid by you in excess, as stated above, will be adjusted towards arrears of tax due by you for the previous years and the current year as detailed below-

Year Amount of arrears

1 2

Rs.....Total:

3. After the above adjustment, a sum of Rs..... is still due for refund to you. A refund voucher for this amount is sent herewith.

Turnover as determined by the assessing authority in respect of-

Taxable turnover/Tax assessed	Rate of tax	Additional sales tax due
1	2	3

Total-Place:Date:Assessing AuthorityForm-VIThe Tripura Additional Sales Tax Act, 1990Notice of revision of assessment and demand(See Rule-7)

To Assessment No.

(The Dealer)

Please take notice that consequent on the modification of the original assessment made on appeal by the Appellate Assistant Commissioner of Taxes/Additional Commissioner of Taxes/Sales Tax Appellate Tribunal/High Court or on revision by the Commissioner of Taxes or any other authority in his/its..... order No. dated..... the additional tax due from you is Rs..... (Rupees.....) only for the year ending..... 19..... and that after deducting the total amount of the payments already made by you towards additional tax for the year you have to pay a further sum or Rs..... (Rupees.....) only. This balance of additional tax shall be paid within thirty days from the date of service of this notice.

2. You are requested to pay the amount to the Treasury Officer/sub-Treasury Officer/State Bank of India/Reserve Bank of India-where you will be granted a receipt. If you do not pay the balance amount of tax on or before the date specified you will be liable to pay further interest with effect from the date commencing after the expiry of the date aforesaid in accordance with provisions of Section 25(1) of the Tripura Sales Tax Act, 1976 read with Rule 27 of the Tripura Sales Tax Rules, 1976.

3. You are further informed that unless the total amount due including interest is paid by the above date, penalty will be imposed on you and the amount will be recovered as if it were arrears of land revenue. The above demand may be paid by the Bank Draft or Cheque with Superintendent of Taxes as payee.

Additional tax as modified by the appellate or revisional authority in respect of.....

Amount of additional tax under Section 2/3 assessed Rs.

Amount of additional tax paid Rs.

Amount of additional tax due Rs.

Total:

Place:Date:Assessing Authority