

TRIPURA PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION RULES, 1977

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TAXATION RULES, 1977

1. Short title and commencement :-

(1) These rules may be called the Tripura Professions, Trades, Callings and Employments Taxation Rules, 1977.

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

2. Definitions :-

In these rules, unless there is anything repugnant in the subject or context

(1) The "Act" means the Tripura Professions, Trades, Callings and Employments Taxation Act, 1976 ;

(2) "Form" means a form prescribed in the Schedule appended to these rules ;

(3) "Section" means a section of the Act ;

(4) The "disbursing officer" means an officer as defined in R. 2 (xii) of the General Financial Rules of the Central Government as adopted in Tripura.

3. Taxing authorities :-

(1) The Commissioner shall exercise such powers and perform such duties as may be required of him by the Act or the rules made thereunder. He shall be responsible for the administration of the Act.

(2) The Deputy Commissioner shall exercise such powers and perform such duties as may be required of him by the Act or the rules made thereunder.

(3) The Assistant Commissioner shall exercise such powers and perform such duties as may be required of him by the Act or the rules made thereunder.

(4) An Inspector shall exercise such powers and perform such duties as may be specified by the Commissioner.

4. Powers and duties of Assistant Commissioner, Superintendent and Inspector :-

The powers to be exercised and duties to be performed by an Assistant Commissioner, a Superintendent or an Inspector shall respectively be exercised and performed in respect of such areas or assesseees or classes of assesseees as may, by notification in the official Gazette, be specified by the Commissioner.

5. Return :-

(1) The return required to be furnished under S. 7 shall be furnished within sixty days of the commencement of each financial year.

(2) The return shall be furnished in Form I and to the Superintendent within the local limits of whose jurisdiction the assessee carries on a trade or follows a profession or calling or is in employment.

(3) The notice referred to in sub-S. (2) of S. 7 shall be served in

Form II.

6. Assessment :-

Assessment orders passed under the provisions of the Act shall be made in Forms III and IV.

7. Deductions of tax at source :-

(1) The principal officer acting under sub-S. (2) of S. 11 shall deduct the tax due from each assessee in one instalment :

Provided that the Commissioner or the Deputy Commissioner may authorise the principal officer to deduct, in respect of such assessee as may be specified with reference to their total gross income, the tax due in more than one instalments.

(2) Where tax is to be deducted in one instalment, the deduction shall be made within 15th day of March every year. In all other cases, the deduction shall be made on such dates on which the instalments fall due.

(3) Within thirty days of the completion of the period referred to in sub-R. (1) of R. 5, the principal officer shall furnish a return in Form V to the Superintendent.

8. Appeal :-

(1) A memorandum of appeal may be presented to the appellate officer by the appellant or by an agent or it may be sent by post.

(2) The memorandum of appeal shall contain, amongst others, the following particulars :

- (a) a statement of the facts of the case ;
- (b) the grounds on which the petition is filed ; and
- (c) the date of service of the order appealed against.

(3) The memorandum of appeal may be summarily rejected where any of the requirements of sub-Rr. (1) and (2) are not complied with on presentation of the same.

(4) Where the memorandum of appeal is not disposed of under sub-R. (3), the appellate authority shall fix a day and place for hearing the appeal, and may from time to time adjourn the hearing and make, or cause to be made, such further enquiry as may be deemed necessary.

- (5) In disposing of an appeal, the appellate authority may
- (a) confirm, reduce, annul or enhance the assessment ; or
 - (b) set aside the assessment and direct a fresh assessment after such enquiry as may be ordered ; or
 - (c) confirm, reduce or annul the order of penalty.
- (6) The memorandum of appeal shall be duly stamped as prescribed in R. 14 (1) and accompanied by a certified copy of the order appealed against and shall be signed, verified and endorsed by the appellant or his agent to the effect
- (a) that the tax has been paid, if not otherwise directed ; and
 - (b) that to the best of his knowledge and belief the facts set out in the memorandum are true.

9. Revision :-

A petition for revision under S. 16 of the Act shall contain all the particulars mentioned in sub-Rr. (2) and (6) of R. 8 and may be disposed of in the manner laid down in sub-Rr. (4) and (5) of R. 8.

10. Notice of demand :-

The notice of demand referred to in S. 18 shall be in Form VI.

11. Dues, how payable :-

- (1) Dues payable under the Act shall be paid in one instalment or in four instalments direct into the Government treasury by challans. No payment of such dues shall be accepted at the office of the Commissioner, Assistant Commissioner or Superintendent.
- (2) Challans for making payments shall be in Form T. R. 6 as prescribed in the Central Treasury Rules and shall be obtainable at any Government treasury.
- (3) Challans shall be filed in quadruplicate. Two copies duly signed as proof of payment, shall be returned to the assessee or the principal officer, as the case may be, and other two copies retained by the treasury.
- (4) One of the copies retained by the treasury shall be transmitted to the Superintendent along with an advice list. The intervals at which and the dates by which, advice lists are to be transmitted by the treasury shall be laid down by the Commissioner.

(5) One of the receipted copies returned to the assessee or the principal officer shall be attached to the return required to be submitted by him to the Superintendent.

(6) The receipt of challan shall be entered by the Superintendent in his Assessment Register in Form VII.

12. Refunds :-

(1) An application for refund shall be made to the Superintendent and shall include, amongst others, the following particulars :

(i) the name of the assessee ;

(ii) assessment year for which refund is claimed ;

(iii) the amount of dues already paid together with the Challan No. and the date of payment ; and

(iv) the amount of refund claimed and grounds thereof.

(2) An application for refund shall be signed, verified and presented by the assessee or it may be sent by post.

(3) No claim to any refund shall be allowed unless it is made within ninety days from the date of original order of assessment or within ninety days of the final order passed on appeal or revision, as the case may be, in respect of such assessment. The claim shall ordinarily be disposed of within a period of 90 days from the date of receipt of a valid application for refund.

(4) When the Superintendent is satisfied that the refund claimed is due, wholly or in part, he shall record an order sanctioning the refund.

(5) 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.

(6) A Refund Register shall be maintained in Form IX wherein particulars of all applications for refund and the order passed thereon shall be entered.

13. Place of assessment :-

(1) An assessee shall ordinarily be assessed by the Superintendent within whose jurisdiction the assessee carries on a trade or follows

a profession or calling or is in employment. Where the trade, profession, calling or employment is carried on in more places than one he will be assessed by the Superintendent of the area in which the principal place of trade, profession, calling or employment is situated.

(2) Where any question arises as to the place of assessment, such question shall be determined by the Commissioner.

14. Fees :-

(1) The following fees shall be payable

(a) upon a memorandum of appeal Rupees two.

(b) upon any other miscellaneous petition 25 Paise :

Provided that no fee shall be payable in respect of any written objection made in reply to a notice.

(2) The following fee shall be payable for certified copies :

(a) An application fee 25 Paise.

(b) Authentication fees for every 360 words 50 Paise.

(c) One impressed folio for not more than 150 (English) words and extra folio for every 150 additional words or less.

(d) Urgent fee of Re. 1 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 Re. 1 to cover the cost of postage if the applicant wants his copy to be sent to him by post.

(f) A searching fee of Re. 1 if the applicant wants a copy of the order or document which is more than one year old.

(3) All fees referred to in sub-Rr. (1) and (2) shall be paid in Court Fee Stamps.

15. Information to be furnished regarding transfer of an assessec, etc :-

(1) If a person who is in employment of the State or Central Government is transferred to another district in the State, the disbursing officer shall send intimation of such transfer to the disbursing officer of that other district and the assessing authority

thereof along with the issue of the last pay certificate. On receipt of such intimation, the disbursing officer shall recover the tax and send information to the assessing authority only.

(2) If a person other than that mentioned in sub-R. (1) is transferred to another district or outside the State, the principal officer shall send intimation of such transfer to the assessing authority within 15 days of such transfer.

16. Repeal and savings :-

(a) The Tripura Professions, Trades, Callings and Employment Taxation Rules, 1976 published by Notification No. F. 100 (2)-Rev/75, dated 25th February, 1976 of the Government of Tripura in the Revenue Department is hereby repealed.

(b) Notwithstanding such repeal, anything done, any action taken, all notifications published, powers conferred, forms prescribed, orders, rules and appointments made under the -said rules, shall be deemed, respectively to have been done, -taken, published, conferred, prescribed or made under the corresponding provisions of these rules.