

CITIZENS' CHARTER

8 (Eight) types of Taxes are administered by the Tax & Excise Organization which are as follows:-

- The Tripura Value Added Tax Act, 2004.
- The Central Sales Tax Act, 1956.
- The Tripura Professions, Trades, Calling and Employments Taxation Act, 1997.
- The Tripura Tax on Luxuries in Hotels and Lodging Houses Act, 1990.
- The Bengal Agricultural Income Tax Act, 1944(as Extended to Tripura).
- The Tripura Excise Act, 1987.
- The Tripura Entertainment Tax Act, 1997.
- The Tripura Sales Tax Act, 1976.

The Taxes & Excise Organization contributes 85% share of the total state's own Tax Revenue. In order to improve the services and facilities rendered to the Taxpayers, the Department has decided to formulate this Citizens' Charter.

This Citizens' Charter is nothing but a set of assurances and genuine commitments of this Organization to all its stakeholders defining and explaining the various services delivered by it and standards set by it for the delivery of different services. It makes an Organization transparent, accountable and citizens friendly. It helps the stakeholders to understand the nature of services they can expect and also mentions the reciprocal responsibilities of stakeholders. Therefore, the citizens' charter will help in creating accountability in organization and contributing to good governance.

Aim / Purpose of Taxes and Excise Organization

1. Services to the Tax payers

- Issue of Registration Certificates to the dealers
- Issue of Various Forms
- Issue of Road Permits.
- Issue of Tax Clearance Certificate.
- Issue of certified copies of different orders and documents.
- Amendments to registration certificates.
- Granting refunds of Tax.
- Hearing of appeals.
- Hearing of revision Petitions.

2. The Response time for different services:

(A)	Registration / Amendment	Time assured for disposal
(i)	Registrations under TVAT Act,2004	10 working days
(ii)	Registrations under CST Act, 1956	10 working days
(iii)	Amendments of Registrations under TVAT and CST Acts.	10 working days

(B)	Issue of Forms	Time assured for disposal
(i)	Forms XXV and XXVI	2 working days
(ii)	Statutory Forms ('C', 'F', 'E1", 'E2') under CST Act	3 working days
(iii)	Permit in Forms XXIV and XXVII	2 working days

(iv)	Tax clearance certificate	1 working day (Monday and Thursday excluding holiday)
(C)	Granting Refund	Time assured for disposal
(i)	Refunds of Excess Tax, Interest and Penalty.	90 days from the date of receipt of application for refund.

3. Name of offices and officers to be contacted for obtaining Forms:

(i)	Office of the Superintendents of Taxes (Charge Offices)	Superintendent of Taxes.
-----	---	--------------------------

4. Complaints handling:

Complaints relating to this charter will be handled by:	
(i)	Superintendent of Taxes of the concerned charge office.
(ii)	Assistant Commissioner of Taxes, O/o the Commissioner of Taxes and Excise, Agartala.
(iii)	Dy. Commissioner of Taxes, O/o the Commissioner of Taxes and Excise, Agartala.
(iv)	Dy. Commissioner of Taxes, Churaibari, Dharmanagar, North Tripura.
(v)	Commissioner of Taxes and Excise, P.N. Complex, Gurkhabasti, Agartala.

5. For Query and suggestion:

(i)	Public Relation Officer, O/o the Commissioner of Taxes and Excise, P.N. Complex, Gurkhabasti, Agartala.
(ii)	Public Relation Officer, Kar Bhavan, Palace Compound, Agartala.

6. Availability of copies of citizen's charter:

Exhibited on Web site of the department www.tripurataxes.nic.in.

7. IT Services available for Dealers

All Statutory Forms(Forms XXV,XXVI, Forms 'C','E1','E2','F','H', etc.) on obtaining approval of concerned Superintendent of Taxes on payment of requisite fees:

The Organization aims at introducing following eservices within one month.

E-Registration:

- This organization provides registration through internet on submission of application by the dealer online.

E-Payment:

- The dealer can make remittance of taxes, interest penalty and security money by e-payment through notified banks.

E-filing of Return:

- The dealer can submit periodically return through electronics mode. Subject to furnished of hard copy with in prescribed period.

8. CITIZENS' /DEALERS' RESPONSIBILITIES

(i)	Taking registration in time for doing business on taxable goods.
(ii)	Issuing sale invoices for all sales made. Display on board with words "ASK FOR CASH MEMO/BILL/INVOICE ON Sales".
(iii)	Filing correct and complete returns along with all enclosures to paying

	taxes due there on within due date and payment of interest and penalty voluntarily where ever delayed payment is involved.
(iv)	Correct usage of Statutory Forms obtained and maintenance of proper record of the declaration Forms utilized and unutilized.
(v)	Voluntary reporting of the goods vehicles at the check post and obtaining proof of check of the goods transported.
(vi)	Surrendering RCs and unused Statutory Forms on closure of business
(vii)	Mentioning Purchaser Dealers name and TVAT RC No. in sales invoices / bills in respect of dealer to dealer transactions.
(viii)	Upholding highest levels of honesty and integrity in doing business.
(ix)	Seeking clarification in advance from Taxes & Excise Organization on any confusion.
