

F.NO.1-5 (21)-TAX/2000/P-1/8268-301
GOVERNMENT OF TRIPURA

OFFICE OF THE COMMISSIONER OF TAXES & EXCISE
PANDIT NEHRU COMPLEX, GURKHABASTI, AGARTALA.

Dated, Agartala, 17th November, 2011.

MEMORANDUM

Sub:- Guidelines for issuing of Form XXV to registered Transporters / Couriers and determination of Security & Additional Security deposit.

1. In exercise of the powers conferred by Rule 12 (4) of the Tripura Value Added Tax Rules, 2005, henceforth the Security or Additional Security to be furnished by the registered dealers and the registered Transporters / Couriers is fixed as follows:

For **new registration** of Transporters/ Couriers:

Classes of Transporters	Amount of Security Money to be deposited in each case (Figures in Rs. Lakh)
(a) Transporters Other than Couriers	12.0
(b) Branch Office of Transporters Other than Couriers	12.0
(c) Couriers	3.6
(d) Couriers (PMRY beneficiaries)	0.6

2. (a) In case, any registered Transporter (other than Courier) wants to obtain Form XXV more than the quantum of form fixed as per **Sl. No. 4 (a)** below; he shall deposit an additional security money of Rs. 5 (Rupees five) Lakhs only for increasing the quota of forms by additional 10 (ten) sets.
- (b) In case, any registered Courier other than PMRY beneficiaries wants to obtain Form XXV more than the quantum of form fixed as per **Sl. No. 4 (b)** below; he shall deposit an additional security money of


17/11/2011

Rs. 2.0 (two) Lakhs only for increasing the quota of forms by additional 5 (five) sets.

(c) In case, any registered Courier (PMRY beneficiaries) wants to obtain Form XXV more than the quantum of form fixed as per **Sl. No. 4 (b)** below; he shall deposit an additional security money of Rs. 10,000/- (Rs. ten thousand) only for increasing the quota of forms by additional 5 (five) sets.

3. All Security and Additional Security money shall be deposited through Treasury Challan in VAT Form XVIII (Challan for Payment) only.
4. Henceforth all the Superintendents of Taxes of the charge offices shall follow the guidelines given below for issuing 'Form XXV' to the registered Transporters / Couriers:

(a) Every registered transporter is being fixed a quota of maximum 40 (forty) sets of Form XXV which can remain unutilized with them at any point of time. On receipt of an application, the Superintendents of Taxes of charge offices shall issue the No. of Form XXV equal to the quantum of utilization of forms furnished by registered Transporters with his application.

(b) In case of registered Couriers and Couriers (PMRY beneficiaries) this quota shall be 15 (fifteen) sets of Form XXV. On receipt of an application, the Superintendents of Taxes of charge offices shall issue the No. of Form XXV equal to the quantum of utilization of forms furnished by registered Transporters with his application.

(c) The issuance of Form XXV to registered Transporters / Couriers as above shall not require the approval of the Commissioner of Taxes. But in case of any registered Transporters / Couriers who did not obtain Form XXV within the period of 6 (six) months continuously, then approval of the Commissioner of Taxes is mandatory for issue of fresh Form XXV to such Transporters / Couriers.

(d) For any extraordinary case, if number of forms to be issued is more than the quota prescribed, then prior approval of the Commissioner of Taxes shall be obtained.

(e) The application for issue of Form XXV should be disposed of by the Superintendents of Taxes within 2 (two) working days from the date of receipt of application (including the day of submitting application).

(f) Normally registered Transporters / Couriers shall not be denied for issue of Form XXV as per the limit prescribed, except in cases such as,-

- (i) Demand raised but not paid within the time allowed. At the same time no stay order has been granted in the Higher Forum.
- (ii) Transporters / Couriers who are repeatedly failing to appear for hearing even after receipt of notices etc.
- (iii) Any other valid reasons.

In such cases, the facts should be immediately brought to the knowledge of the Commissioner of Taxes.

ILLUSTRATION FOR ISSUING FORM XXV

In case of Transporters other than Couriers every Transporter has been fixed a quota of 40 (forty) sets of Form XXV. In other words a Transporter can have maximum of 40 (forty) set of unutilized forms at any point of time.

(i) Quota fixed for a Transporter : 40 sets of Form XXV.

Say, on date of application a Transporter :

Furnished No. of utilized forms : 24

No. of Unutilized forms in hand : 16

Fresh No. of Forms to be issued : (40 - 16) : 24

Similar procedure to be followed for Couriers.

5. The instructions issued vide **Sl. No. 1, 2 & 3** regarding Security and Additional Security deposit are in partial modification of the

Memorandum issued vide No. F.1-11 (11) / TAX / 2003 / 5237-256 dated 3rd April, 2006 and F.1-11(11) / TAX / 2003 / 12229-48 dated 17th August, 2007.

The aforesaid instructions should be followed strictly and any deviation in this regards will be viewed seriously against the officer/ staff concerned. The instructions shall come into force w.e.f. the date of issue of the Memorandum.


17/11/2011
(Brijesh Pandey)

**Commissioner of Taxes
Government of Tripura**

Copy to:

The Superintendent of Taxes, Charge - I/ II/ III/ IV/ V/ VI/ VII/ VIII, Agartala/ Bishalgarh/ Udaipur/ Belonia/ Teliamura/ Ambassa/ Dhrmanagar/ Kailasahar.

Copy also forwarded to:

1. The Commissioner & Secretary, Finance Department for kind information.
2. The Director, (I & C) Department for kind information.
3. The Deputy Commissioner of Taxes, CRB Checkpost/ Agartala.
4. The Assistant Commissioner of Taxes, Agartala.
5. All Superintendents of Taxes, O/o the Commissioner of Taxes, Agartala.
6. The Superintendent of Taxes, Vigilance Cell, Agartala
7. The Superintendent of Taxes, Churaibari Checkpost
8. The P.R.O., Agartala.
9. The Statistical Section.
- ✓ 10. NIC, Agartala for uploading the Memo in the website.
11. Guard file.


17/11/2011
(Brijesh Pandey)

**Commissioner of Taxes
Government of Tripura.**