

**No.F.1-7(8)/TAX/MISC/2011
GOVERNEMENT OF TRIPURA
FINANCE DEPARTMENT**

Dated, Agartala 20th September, 2011.

NOTIFICATION

The question of simplifying the procedure for payment of different taxes by the taxpayers has been drawing attention of the State Government for quite some time. The Mission Mode Project for Computerization of Commercial Taxes (MMPCT) also envisages ***e-payment*** of taxes by the dealers/transporters. At present the payment of Sales Tax, VAT etc. can only be made at the treasury linked Bank Branches. Therefore, in addition to the existing system, it has now been decided to implement ***e-payment*** system for collection of tax revenue through online banking/ net banking.

Accordingly, after due consideration of the matter, the Governor is pleased to introduce the following alternate system for payment of various taxes of the State Government by the taxpayers through 'online/ internet Banking' in addition to the existing system.

- 1. Short title and Commencement:** The system shall be called '***e-payment of taxes***' of the Government of Tripura and shall come into force w.e.f. the date of publication of this notification in the official gazette.
- 2. Definitions:** in this scheme unless the context otherwise requires;
 - (1) 'Bank'** means any Bank, so authorized by the State Government in Finance Department to collect taxes through e-payment on behalf of the State Government, including the specified branch (s) of the Bank(s), who shall be responsible for rendering the accounts to the 'Accounts Rendering Unit'.
 - (2) 'Accounts Rendering Unit'** means a treasury or any other office of the State Government under the Finance Department, Government of Tripura, which shall function as '***Cyber Treasury***'

in respect of e-payment of taxes for the purpose of submission of the monthly accounts to the Accountant General, Tripura.

- (3) The '**Commissioner of Taxes**' means officer appointed by Government of Tripura empowering him to discharge the functions of such authority as specified under the various Taxation Laws of the State.
- (4) '**e-payment**' means payment by electronics mean through online or internet banking.
- (5) '**Online Banking**' means carrying out financial transactions with the banks through internet/ website.
- (6) '**Tax**' means Value Added Tax (VAT), Central Sales Tax (CST), Entertainment Tax, Excise duty, Profession Tax, Luxury Tax or Agricultural Income Tax as defined in the respective tax laws of the State, and shall include penalty, interest or any other dues w.r.t. to such tax laws.

3. **Details of the System:-**

- (1) **Procedure for e-payment of Tax:** The State Government's e-payment facility shall be available as an online service for payment of Taxes. Only the Registered taxpayers can pay their tax online through internet or online Banking under the System. To make e-payment of taxes through this system, the Tax-payer shall enter into the website of Taxes Department and fill in the e-challan and submit. There after, he shall make payment of Taxes online through the website of selected bank. The bank will generate a **Transaction ID** for each such payment having details of amount paid as tax. After successful completion of the online transaction, the taxpayer shall return to the Tax Department website showing confirmation of the transaction. The taxpayer shall print the Receipt of his payment in the form of '**e-Challan**' having a Unique Receipt Number. The tax payer will have option of saving and printing the copy of e-Challan for future reference. Each e-Challan shall have transaction ID of the bank printed over it in addition to the Unique Receipt Number. A copy of such e-challan shall be submitted by the taxpayer with his tax return.

(2) The facility shall be available for 24 hours a day. Any transaction carried out on a holiday or after 4:00 p.m. on a working day, shall be taken into account of the next working day. If the last due date of payment happens to be a holiday in the Bank and if entire amount of due Tax is deposited in first working day following the due date, no interest shall be charged.

4. The Role of tax-payer, Bank, Accounts Rendering Unit and Office of the Commissioner Taxes:

(1) Role of the Tax-payer:

- (i) If a Taxpayer desires to make e-payment of taxes to the Government Accounts, he shall have to have a bank account in the authorized Bank with Net-Banking facility. He will visit the website of the Tax Department and select the type of tax like CST/VAT/ Profession Tax etc. to be paid. Then he shall fill in e-challan with the details like CST/VAT Registration Number, amount of to be paid (tax, interest and or penalty), the period of payment etc. and submit the form. After submission he shall select the Authorized Bank of his choice and make e-payment.
- (ii) The Taxpayer at the time of printing e-challan should verify that the Unique Receipt Number is printed in the e-challan generated after payment. Any discrepancy should be immediately reported to the bank concern.
- (iii) The e-Challan shall be identified by the Unique Receipt Number which can be quoted for any future reference to the relevant authority (Bank/Commissioner of Taxes/Accounts Rendering Unit). The Transaction ID generated by the bank can be used by the taxpayer for reconciliation in his bank account.

(2) Role of the Bank:

- (i) *[Deleted]*¹

¹ Deleted by Corrigendum No. 1, dated, Agartala, the 2nd May, 2012.

- (ii) For each transaction, one Transition ID number shall be generated by the Bank which shall also be printed in the e-Challan.
- (iii) The Bank shall send the hard & soft copies of scroll with e-Challans to the Accounts Rendering Unit on daily basis in prescribed format. If there is no transaction on a particular day, the Bank shall send a 'No transaction Report' to the Accounts Rendering Unit.
- (iv) At the end of each month the Bank shall send the date-wise monthly statement (DMS) to the Accounts Rendering Unit and Tax Department.
- (v) The concerned branch shall credit the State Government Account at Reserve Bank of India, Public Accounts Department, Agartala through their respective Fund Settlement Link Office on T+1 basis. The bank shall also provide for customer care service to the taxpayers to address their grievances.

(3) Role of Accounts Rendering Unit:

- (i) Accounts Rendering Unit shall ensure that the Bank sends the data date-wise on daily basis as per the specified format.
- (ii) After validation of the format, the Accounts Rendering Unit shall incorporate the soft copy Data (including Bank Receipt Number and Transaction ID Number furnished by the Bank) in the computer system of the Accounts Rendering Unit and generate the e-Challans with Challan Numbers of the.
- (iii) Accounts Rendering Unit shall generate the monthly accounts and reconcile it with the DMS submitted by the Bank. It shall submit the monthly 'Cash Account and List of Payments' in usual form along with the 'Verified Date-wise Monthly Statement (VDMS)' and 'Top Schedule' of Receipt to the Accountant General, Tripura. There will be no Challan accompanying the monthly Accounts. The Monthly Accounts will be accompanied with the soft copy of the Accounts and e-

Challans, which shall be sent to the Accountant General (A&E), Tripura by Account Rendering Unit.

- (iv) Accounts Rendering Unit shall send a soft copy scroll with e-Challan received from Bank after verification to the Commissioner of Taxes, Tripura at the end of each month within 5 days for cross verification.

(4) Role of Commissioner of Taxes, Government of Tripura:

- (i) The Taxes Department website shall exercise validation checks on the information like the type of tax, registration number, mode of payment etc. submitted by the Tax-Payer.
- (ii) Commissioner of Taxes, Tripura on receipt of the data in soft copy from the Accounts Rendering Unit, shall reconcile the same (including Unique Receipt Number and Transaction ID) database provided by bank directly to the Taxes Organization for proper validation.
- (iii) In case of any discrepancy, the Commissioner of Taxes shall bring it to the notice of the Accounts Rendering Unit immediately. The Accounts Rendering Unit, the concerned Bank and Commissioner of Taxes shall reconcile the discrepancy (if any) and make suitable corrections.
- [(iv) *After completion of the transaction, the Bank shall generate a seventeen character Unique Receipt Number comprising first five character being 'Branch Code, the next six character will be 'DDMMYY' and next six character will be unique serial number. This Unique Receipt Number will be the e-challan number.]²*

-sd-
(Brijesh Pandey, IAS)
Commissioner of Taxes
Govt. of Tripura, Finance Department

² Inserted by Corrigendum No. 2, dated, Agartala, the 2nd May, 2012.

Copy to:-

- 1.** The Chief Secretary, Tripura.
- 2.** The Accountant General, Tripura.
- 3.** All Principal Secretaries/Commissioner & Secretaries/Secretaries to the Govt. of Tripura.....
- 4.** The Commissioner of Taxes, Tripura.
- 5.** The Chief General Manager, RBI, Guwahati/ Agartala Office.
- 6.** The Chief General Manager, SBI/UBI/TGB Agartala, Tripura.
- 7.** The District Magistrate & Collector, West/ South/ North/ Dhalai.
- 8.** All Heads of Department.....
- 9.** The Joint Secretary, Finance (Budget) Department, Tripura.
- 10.** Treasury Cell, Finance Department, Government of Tripura.
- 11.** All District TO/STO
- 12.** Director ICA Dept for giving wide publicity to the notification.
- 13.** NIC, Agartala for uploading the Notification in the websites.
- 14.** Manager, Govt. Press Agartala for Gazette Notification.

-sd-

(Brijesh Pandey, IAS)
Commissioner of Taxes
Govt. of Tripura, Finance Department