

ACHIEVEMENTS



TAXES & EXCISE
ORGANISATION
FINANCE DEPARTMENT
GOVERNMENT OF TRIPURA

2017-18

PREFACE

The Taxes & Excise Organisation, functioning directly under the Finance Department, is the highest revenue earning agency of the State Government. It contributed over 93% of the State's Own Tax Revenue to the Government Exchequer for the year.

The organisation has taken various steps to improve the tax collection enhancing convenience to the common people. The Organisation, in 2017-18, entered into the implementation phase of GST. It was a learning curve for officers and dealers alike, and the ability to adapt to the new system. The organisation has rolled out various electronic applications for Registration, Return Filing, and Payment etc. for different types of taxes viz. VAT and GST (Goods and Services Tax). The electronic applications started by this organisation improved organisational efficiency, reduced Officials-dealers interface, smooth movement of goods and speedy services to the citizens.

The operations of the State Excise Organization centres around the enforcement of regulations relating to the manufacture, production, possession, distribution, transport, supply, selling and buying of liquor and other intoxicants. It strives to achieve the twin needs of preventing the manufacture, supply and distribution of illicit/counterfeit/spurious liquor and/or non-duty paid intoxicants and attaining the full realizable revenue potential of the state since prohibition is not a viable option. The State Excise Organization is the second largest revenue earning source in the state and every year, the preventive / enforcement activities is showing promising results.

This year we have collected Rs. 1452.01 Crores in Tax Revenue.

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OVERVIEW ON TAXES ORGANISATION

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❖ ORGANIZATIONAL SET-UP:

The organization is headed by Commissioner of Taxes & Excise. The Additional Commissioner of Taxes, Joint Commissioner of Taxes, Deputy Commissioner of Taxes, Assistant Commissioner of Taxes, Superintendent of Taxes, and Inspector of Taxes assist the Commissioner in discharge of his duties

❖ OPERATIONAL SET-UP:

The state is geographically divided into 15 charges for collection of VAT, CST, Luxury Tax, Entertainment Tax, GST, Profession Tax and Agri. Income Tax. Each charge is headed by a Superintendent of Taxes. The Charges I to VIII are located in Agartala and function from Kar Bhavan in Palace Compound. The remaining seven Charges are Belonia, Udaipur, Bishalgarh, Teliamura, Ambassa, Dharmanagar and Kailasahar.



**Administrative Building:
Commissioner of Taxes & Excise**



Kar Bhavan, Agartala

❖ LIST OF TAXES COLLECTED:

Sl. No.	Name of Tax	Related Act
1.	Value Added Tax	The Tripura Value Added Tax Act 2004.
2.	Central Sales Tax	The Central Sales Tax Act 1956.
3.	Goods & Services Tax	The Tripura Goods and Services Tax Act, 2017
4.	Profession Tax	The Tripura Professions, Trades, Callings and Employments Taxation Act 1997.
5.	Agri. Income Tax	The Bengal Agricultural Income Tax Act 1944 (as extended to Tripura).
6.	Luxury Tax	The Tripura Tax on Luxuries in Hotels and Lodging Houses Act 1990.
7.	Entertainment Tax	The Tripura Entertainment Tax Act 1997

❖ e-GOVERNANCE INITIATIVES IN THE NEW ERA:

- VAT was introduced in the year 2004 to eliminate the issue of multiple taxation and burden of cascading effect within the state.
- Subsequently, the online VAT system was introduced in the year 2011 as a part of e-Governance initiative to reduce human interference.
- To simplify the tax structure and to increase compliance, in the year 2017, Goods and Services Tax was introduced throughout the country with common rates of tax and Input

Tax Credit availability. GST is a destination-based tax, i.e., it allows the tax to be collected from the ultimate consumer and the credit is flown to the consuming State.

- The Goods and Services Tax (GST) Act has unified the production part and the distributive part of the commodity and service tax under a single umbrella of tax system eliminating all earlier cascading effects of multitude of taxes. The different indirect taxes that have been subsumed under this Act are-

Central Taxes:

- Excise duty.
- Additional Excise Duty.
- Service tax.
- CVD (Counter Veiling Duty).
- SAD (Special Additional Duty).
- Central Cesses & Surcharges.

State Taxes:

- VAT.
- CST.
- Entertainment Tax.
- Luxury tax.
- Tax on Lottery, betting, gambling.
- Entry tax.
- Purchase tax
- State Surcharges & Cesses.

❖ **ADVANTAGES OF GST:**

- **GST eliminates the cascading effect of tax :**

GST is a comprehensive indirect tax that was designed to bring the indirect taxation under one umbrella. More

importantly, it is going to eliminate the cascading effect of tax that was evident earlier.

➤ **Higher threshold for registration:**

Earlier, in the VAT structure, any business with a turnover of more than Rs 3 lakh was liable to pay VAT. Also, service tax was exempted for service providers with a turnover of less than Rs 10 lakh.

Under GST regime, however, this threshold has been increased to Rs 20 lakh, which exempts many small traders and service providers.

➤ **Composition scheme for small businesses:**

Under GST, small businesses (with a turnover of Rs 20 to 75 lakh) can benefit as it gives an option to lower taxes by utilizing the Composition scheme. This move has brought down the tax and compliance burden on many small businesses.

➤ **Simple and easy online procedure:**

The entire process of GST (from registration to filing returns) is made online, and it is super simple. This has been beneficial for start-ups especially, as they do not have to run from pillar to post to get different registrations such as VAT, excise, and service tax.

➤ **Lesser Compliances:**

Under GST, however, there is just one, unified return to be filed. Therefore, the number of returns to be filed has come down. There are about 11 returns under GST, out of which 4 are basic returns which apply to almost all taxable persons under GST. The main GSTR-1 is manually populated and GSTR-2 and GSTR-3 will be auto-populated.

➤ **Defined treatment for E-commerce operators:**

Earlier to GST regime, supplying goods through e-commerce sector was not defined. It had variable VAT laws. The differential treatments and confusing compliances have been removed under GST. For the first time, GST has clearly mapped out the provisions applicable to the e-commerce sector and since these are applicable all over India, there should be no complication regarding the inter-state movement of goods anymore.

➤ **Improved efficiency of logistics:**

Earlier, the logistics industry in India had to maintain multiple warehouses across states to avoid the current CST and state entry taxes on inter-state movement. These warehouses were forced to operate below their capacity, giving room to increased operating costs.

Under GST, however, these restrictions on inter-state movement of goods have been lessened.

As an outcome of GST, warehouse operators and e-commerce players have shown interest in setting up their warehouses at strategic locations.

➤ **Unorganized sector is regulated under GST:**

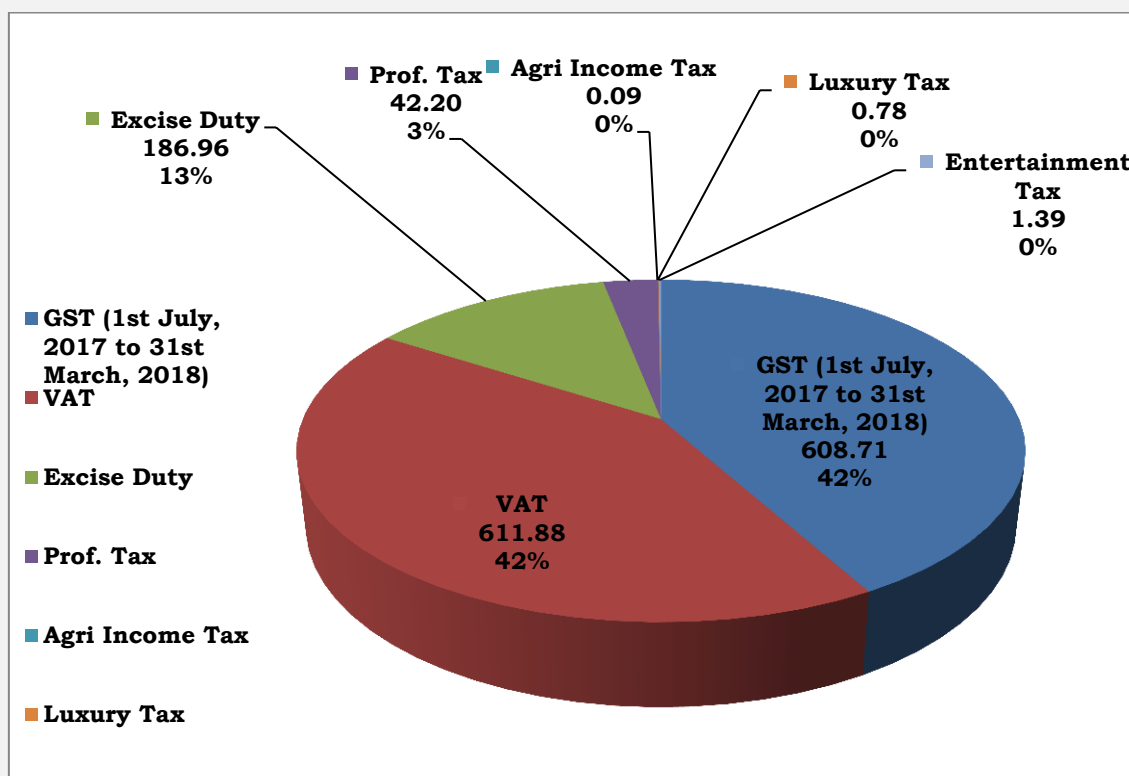
In the pre-GST era, it was often seen that certain industries in India like construction and textile were largely unregulated and unorganized.

Under GST, however, there are provisions for online compliances and payments, and for availing of input credit only when the supplier has accepted the amount. This has brought in accountability and regulation to these industries.

❖ **ANALYSIS OF COLLECTION OF TAXES:****(Rs. in Cr.)**

Particulars	Collection 2017-18	Collection 2016-17	Growth%
SGST	163.27		
IGST	316.44		
IGST Adv	0.00		
GST Compensation	129.00		
GST (1st July, 2017 to 31st March, 2018)	608.71		
VAT	611.88	1112.89	-45.02%
VAT+ GST	1220.59	1112.89	9.68%
Excise Duty	186.96	163.19	14.57%
Prof. Tax	42.20	41.96	0.57%
Agri Income Tax	0.09	0.10	-10.00%
Luxury Tax	0.78	1.77	-55.93%
Entertainment Tax	1.39	3.31	-58.01%
Total	1452.01	1323.22	9.73%

❖ COMPOSITION OF TAXES FOR THE YEAR 2017-18:



❖ SOME USEFUL LINKS

➤ ORGANISATION'S WEBSITE : <https://taxes.tripura.gov.in/>

Commissionerate of Taxes & Excise
Government of Tripura

TERMS & CONDITIONS OF EXPENDITURE BOOSTING SCHEME

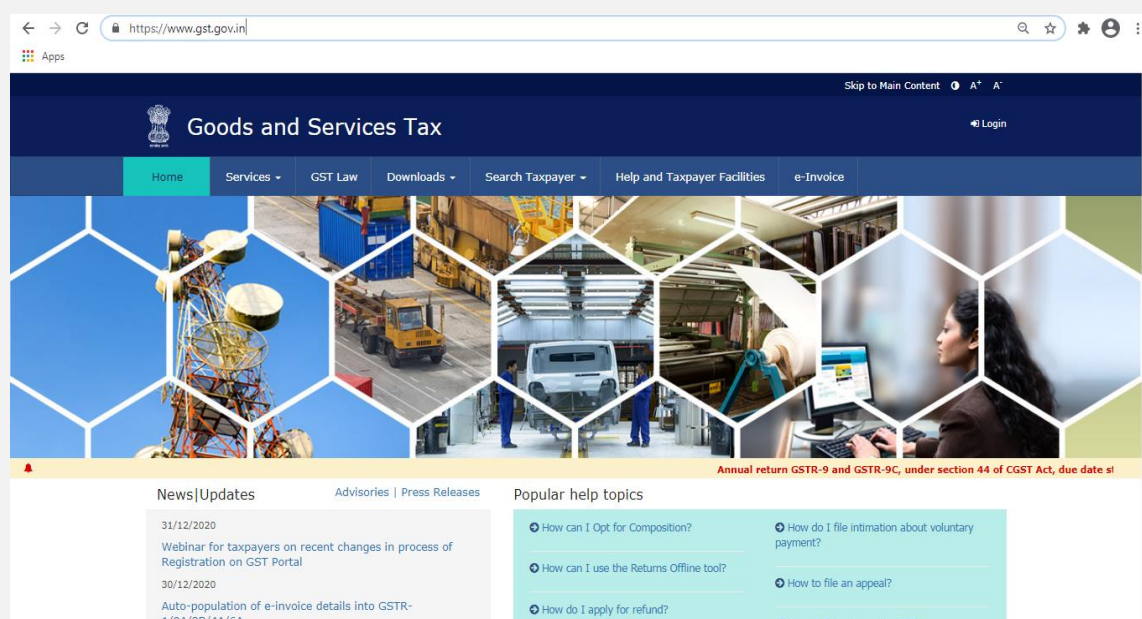
- 1) Any consumer purchasing taxable items from any registered taxpayer within Tripura which attracts GST between the period 1st December, 2020 and 31st March, 2021 and making payment through Credit/Debit Cards or UPI or Net Banking shall be eligible for the scheme.
- 2) There will be a live cast of the draw of prizes.
- 3) Any consumer making such purchase and payments as mentioned above may provide the details of invoices and payments to the Commissionerate of Taxes by 14th April, 2021.
- 4) Winners will be informed via SMS mobile no. and email address linked to the bank account;
- 5) Prize money will be credited directly in bank account of the winners;
- 6) The interested consumers may send the copies of invoice and payment receipt to a dedicated WhatsApp number (+91) 8729878560 maintained by the Commissionerate of Taxes. There is no restriction in sending copies of invoice and payment receipt.
- 7) Officials of the Taxes & Excise Organisation, Government of Tripura and their immediate family members will not be eligible for this scheme.
- 8) For further details please contact the Office of the Commissioner of Taxes, P. N. Complex, Gurkhabasti, Agartala.

WELCOME TO THE TAXES & EXCISE ORGANISATION
Welcome to official website of the Taxes & Excise Organization, Government of Tripura. The purpose of this website is to enhance the services provided to the

WHAT'S NEW
Removal of Pendency of Registration Application filed during COVID period

DAILY CAUSE LIST
19.01.2021 (Appeal)

- GST WEBSITE: <https://www.gst.gov.in/>



❖ **MAJOR ACHIEVEMENTS DURING THE YEAR 2017-18:**

- GST has been introduced in the State on 1st July, 2017 alongwith other States & Union Territories of India. For introduction of GST, **The Tripura State Goods and Services Tax Act, 2017** was enacted.
- GST is implemented through online common portal developed by Goods and Service Tax Network (GSTN).
- With a view to ensure free flow of goods under the GST regime, all the notified Checkposts of the state have been abolished.
- Total no. of GST registration made during the year is **115**.
- To protect the revenue of the government, 4(four) Enforcement Wings, 1 (one) Tax Intelligence Wing, 1 (one) Audit Cell have been set up in the state.
- 04 (four) Enforcement Wings have been able to detect 02 evasion cases during the year 2017-18 & **Rs. 0.0027 Cr.** has been realised.
- The Taxes Organisation organized **66** GST related Workshops for various stakeholders like taxpayers,

transporters, tax officials, DDOs, representatives of merchant associations/ trade bodies etc. during 2017-18.

- Total no. of VAT assessment completed during the year is **2073**. A total demand of **Rs. 2.02 Cr.** has been realised.

OVERVIEW ON EXCISE ORGANISATION

ACHIEVEMENTS

❖ ORGANIZATIONAL SET-UP:

The Commissioner of Excise, Government of Tripura functions as the Head of the Department.

❖ OPERATIONAL SET-UP:

There are 8(eight) Excise Collectorates located in each district headquarter headed by the Collector of Excise (DM & Collector).

❖ LIST OF EXCISE REVENUE COLLECTED:

Sl. No.	Name of Excise Revenue	Related Act
1.	<ul style="list-style-type: none">▪ Licence fee▪ Excise Duty▪ Import fee▪ Import duty▪ Literage fee▪ Establishment cost▪ Bottling fee▪ Warehousing fee▪ Registration fee▪ Additional Go-down fee▪ Administrative cost of hologram▪ Fines	The Tripura Excise Act 1987

❖ **MAJOR ACHIEVEMENTS DURING THE YEAR 2017-18:**

- The details of seizure, preventive raids conducted, prosecution launched, crime detected are given below :-

Raid conducted	Person arrested	Prosecution launched	Crime detected
4,385 nos.	80 nos.	178 nos.	192 nos.

Seizure	
Types of Item Seized	Quantity
IMFL	2,694.192 Bulk Litre
Beer	2,518.35 Bulk Litre
Country Liquor	17,334.75 Litres
Three wheeler	1 no.
Raw spirit	6 litres
Tiger	48 bottles
Pachwai	420 Kgs.



THANK YOU