

ACHIEVEMENTS



TAXES & EXCISE
ORGANISATION
FINANCE DEPARTMENT
GOVERNMENT OF TRIPURA

2018-19

PREFACE

The Taxes & Excise Organisation, functioning directly under the Finance Department, is the highest revenue earning agency of the State Government. It contributed over 92% 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 2018-19, entered the second financial year after implementation 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. 1780.51 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, GST, Tripura Road Development Cess, 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.	Tripura Road Development Cess	The Tripura Road Development Cess Act, 2018

❖ 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:

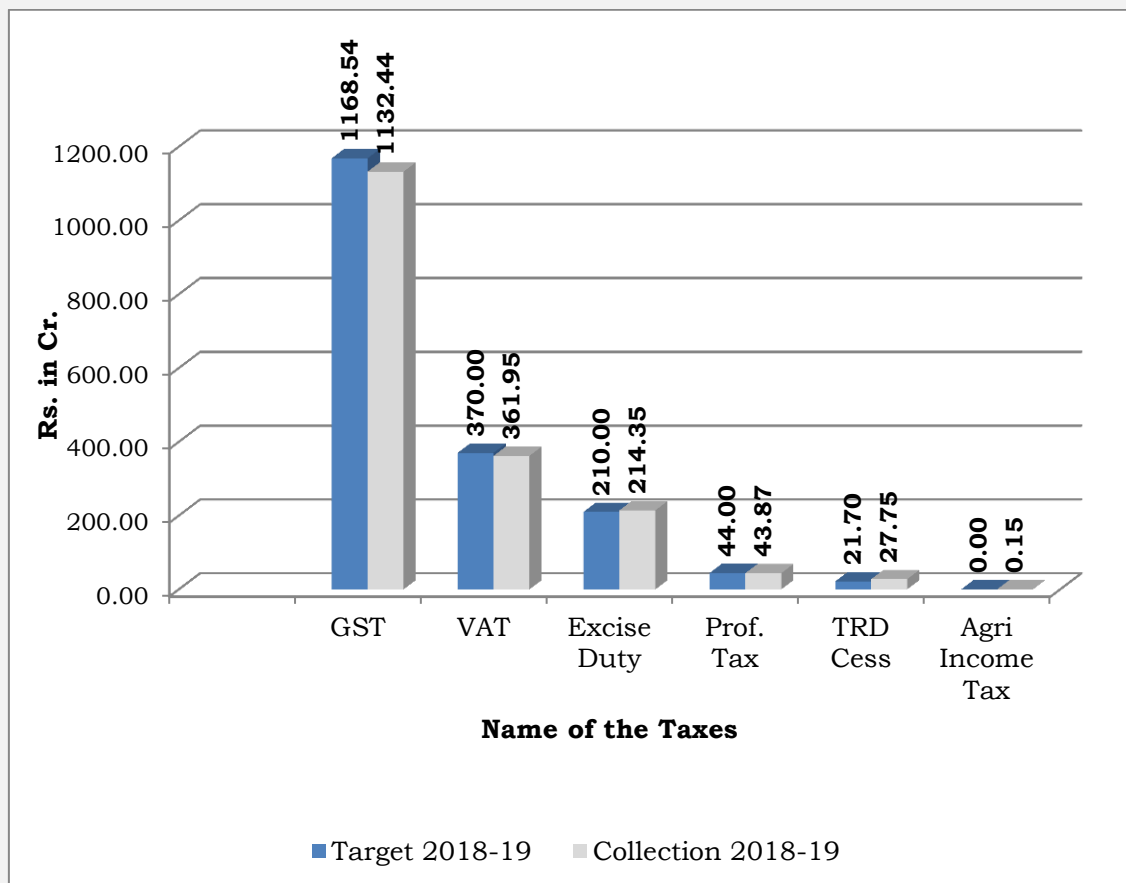
- VAT.
- CST.
- Entertainment Tax.
- Luxury tax.
- Tax on Lottery, betting, gambling.
- Entry tax.
- Purchase tax
- State Surcharges & Cesses.

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

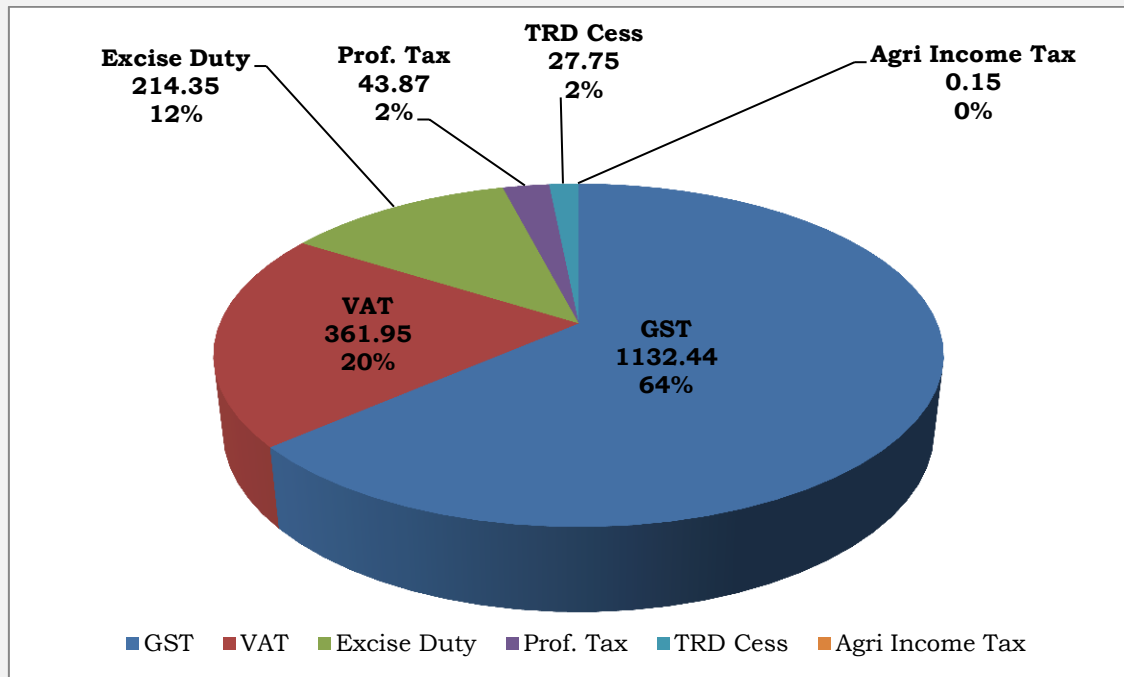
Particulars	Target 2018-19	Collection 2018-19	Collection 2017-18	Growth%
SGST	1168.54	295.55	163.27	81.02%
IGST		553.82	316.44	75.02%
IGST Adv		128.07	0	
GST Compensation		155.00	129.00	20.16%
VAT	370.00	361.95	611.88	-40.85%

Excise Duty	210.00	214.35	186.96	14.65%
Prof. Tax	44.00	43.87	42.2	3.96%
TRD Cess	21.70	27.75	0	
Agri Income Tax	0.00	0.15	0.09	66.67%
Luxury Tax			0.78	
Entertainment Tax			1.39	
Total	1814.24	1780.51	1452.01	22.62%

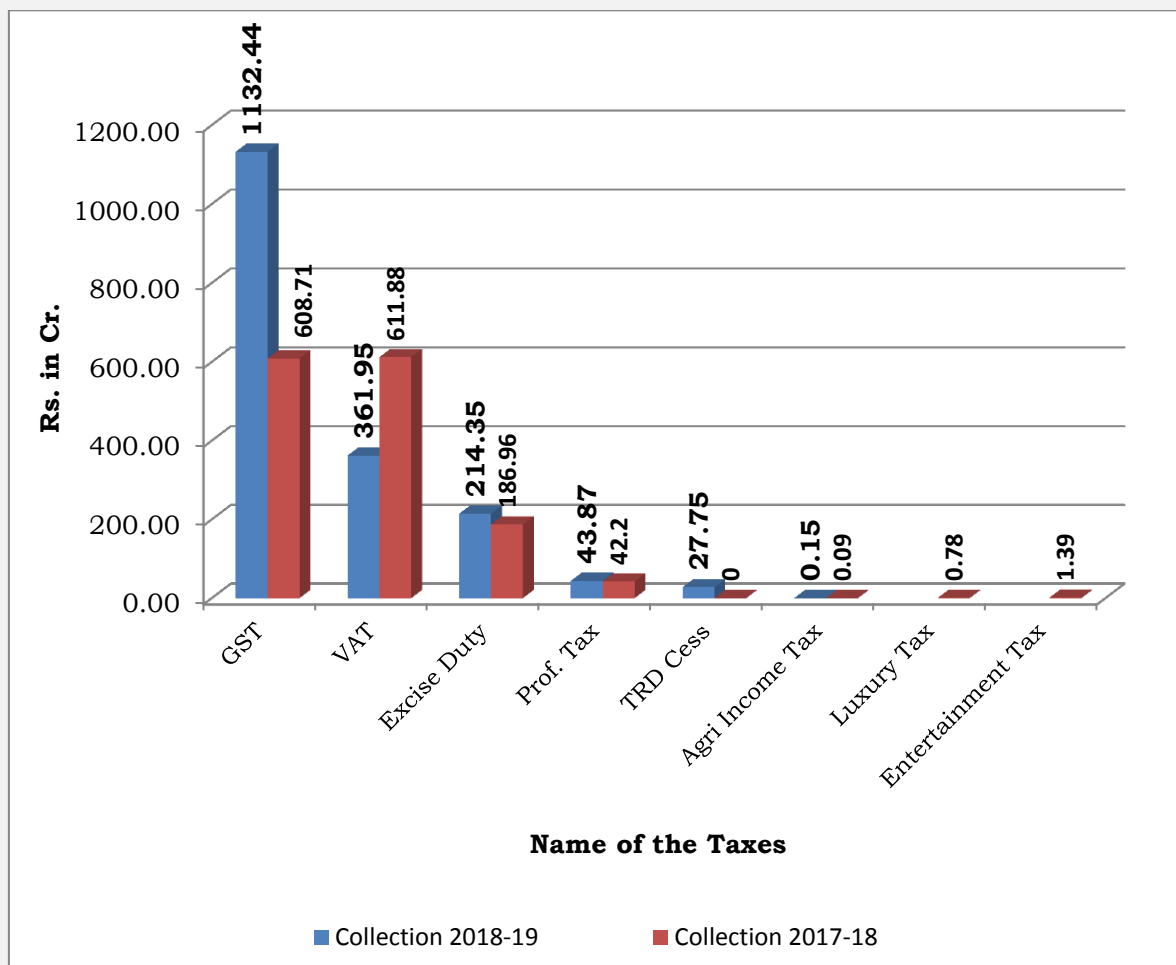
❖ **COMPOSITION OF TAXES FOR THE YEAR 2018-19:**



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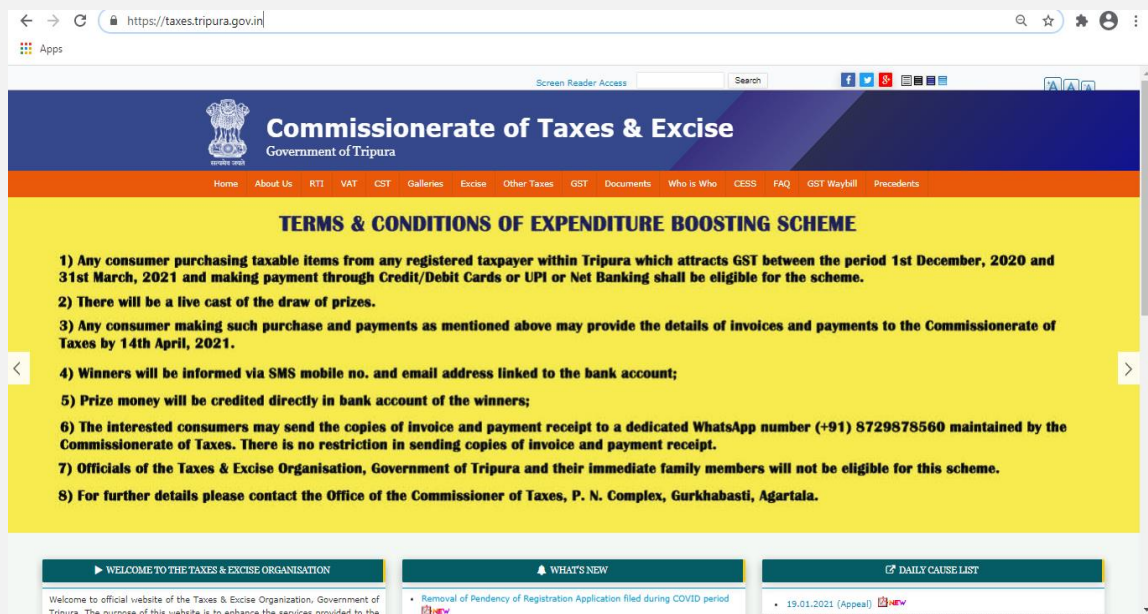


❖ COMPARISON OF TAXES FOR THE YEAR 2018-19 & 2017-18:

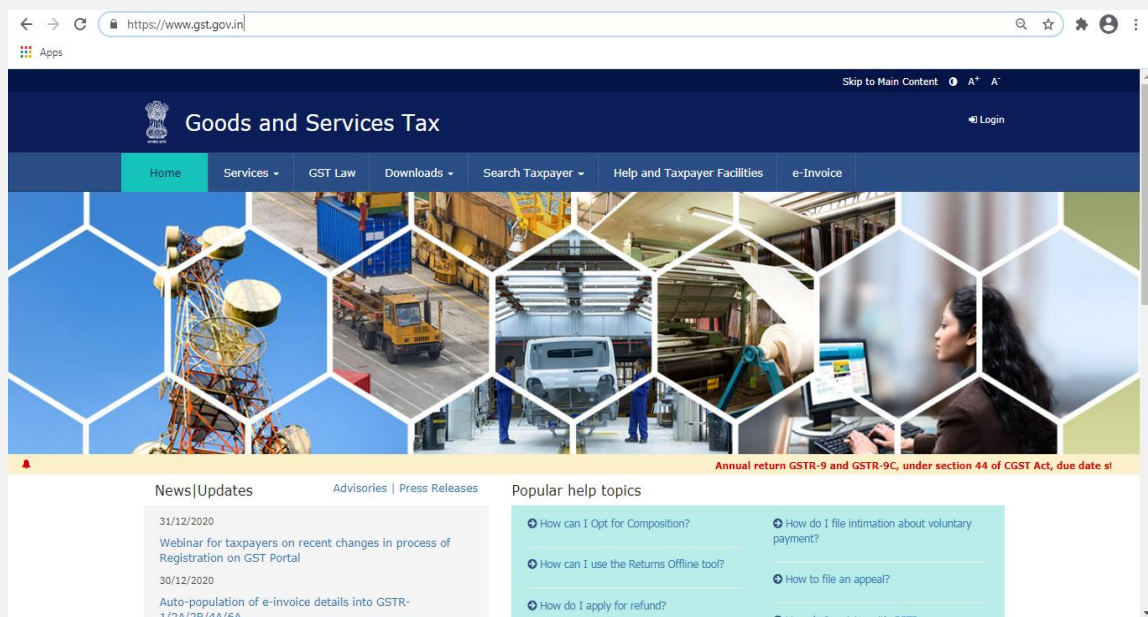


❖ SOME USEFUL LINKS

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



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



❖ MAJOR ACHIEVEMENTS DURING THE YEAR 2018-19:

- To detect tax evasion and to protect Government revenue under GST regime e-Way Bill system for inter-State as well as intra-State movement of goods has been made operational w.e.f. 1st April, 2018 and 20th April, 2018 respectively.

- In order to simplify the earlier rates and slabs of Professions Tax has been revised. National Informatics Centre (NIC), Tripura is entrusted with the job of developing an online Professions Tax module so that Professions taxpayers can enrol and make online payment at their convenience.
- With an aim to improve road connectivity and for mobilisation of additional resource, the Tripura Road Development Cess Act, 2018 has been brought into force w.e.f. 1st August, 2018 to collect Cess on turnover of sales of Petrol, Diesel and Natural Gas.
- Total no. of GST registration made during the year is **3810**.
- Total no. of VAT assessment completed during the year is **3476**. A total demand of **Rs. 3.96 Cr.** has been realised.
- Tax Audit Cell has completed **215** VAT assessment & raised demand amounting to **Rs. 5.51 Cr.**
- 04 (four) Enforcement Wings have been able to detect **218** evasion cases during the year **2018-19** & **Rs. 1.94 Cr.** has been realised.
- Total no. of Enrolment under Profession Tax is **2466**.

OVERVIEW ON EXCISE ORGANISATION

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❖ 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▪ Wastage fee▪ Registration fee▪ Additional Go-down fee▪ Administrative cost of hologram▪ Fines	The Tripura Excise Act 1987

❖ MAJOR ACHIEVEMENTS DURING THE YEAR 2018-19:

- **Introduction of First Point Taxation Policy** :- Under this, Excise duty is paid by the warehouse alongwith Import fee for importing liquor consignments into the state from liquor

bottling units located within or outside the state. Earlier, Excise duty was paid by retailers for transporting liquor from the warehouses. This has enabled real-time monitoring of revenue by the Commissioner of Excise since the import permit is issued by the Commissioner of Excise instead of the Collector of Excise as well as has advanced the collection stage and minimized the revenue leakage.

- Statutory warning “Consumption of liquor is injurious to health” to be invariably printed on labels of each brand of liquor in “English, Bengali and Kokborok language” have been prescribed under the Tripura Excise (15th Amendment) Rules, 2018

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

Raid conducted	Person arrested	Prosecution launched	Crime detected
3,656 nos.	89 nos.	236 nos.	260 nos.

Seizure	
Types of Item Seized	Quantity
IMFL	2,438.999 Bulk Litre
Beer	2,607.95 Bulk Litre
Country Liquor	22,532.75 Litres
Four Wheeler	3 nos.
Two wheeler (Motor cycle)	2 nos.
Two wheeler (bicycle)	1 no.
Royal Tiger	16 bottles
Pachwai	485Kgs.
Ganja	1,495 Kgs.



THANK YOU