

ACHIEVEMENTS



TAXES & EXCISE
ORGANISATION
FINANCE DEPARTMENT
GOVERNMENT OF TRIPURA

2019-20

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 2019-20, entered the third 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, GST (Goods and Services Tax) and Profession 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. 2100.76 Crores in Tax Revenue.

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OVERVIEW ON TAXES ORGANISATION

ACHIEVEMENTS

❖ 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, Agri. Income Tax and Tripura Electricity Duty. 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
7.	Tripura Electricity Duty	The Tripura Electricity Duty Act, 2019

❖ 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.
- In 2019, the online Profession Tax Enrolment application was introduced. The Software Application was developed by NIC, Tripura.
 - The online Profession Tax Enrolment application has successfully enhanced the efficiency and smooth functioning of the system. The system has multiple data validation and verification for correct and proper data

insertion. The objective of “ no or minimum physical touch point “ according to Ease of Doing Business objective has been fully justified as no physical visit by the citizens is required for getting Profession Tax Enrolment Certificates.

- Presently the organisation has taken initiatives for development of Online Profession Tax registration module.

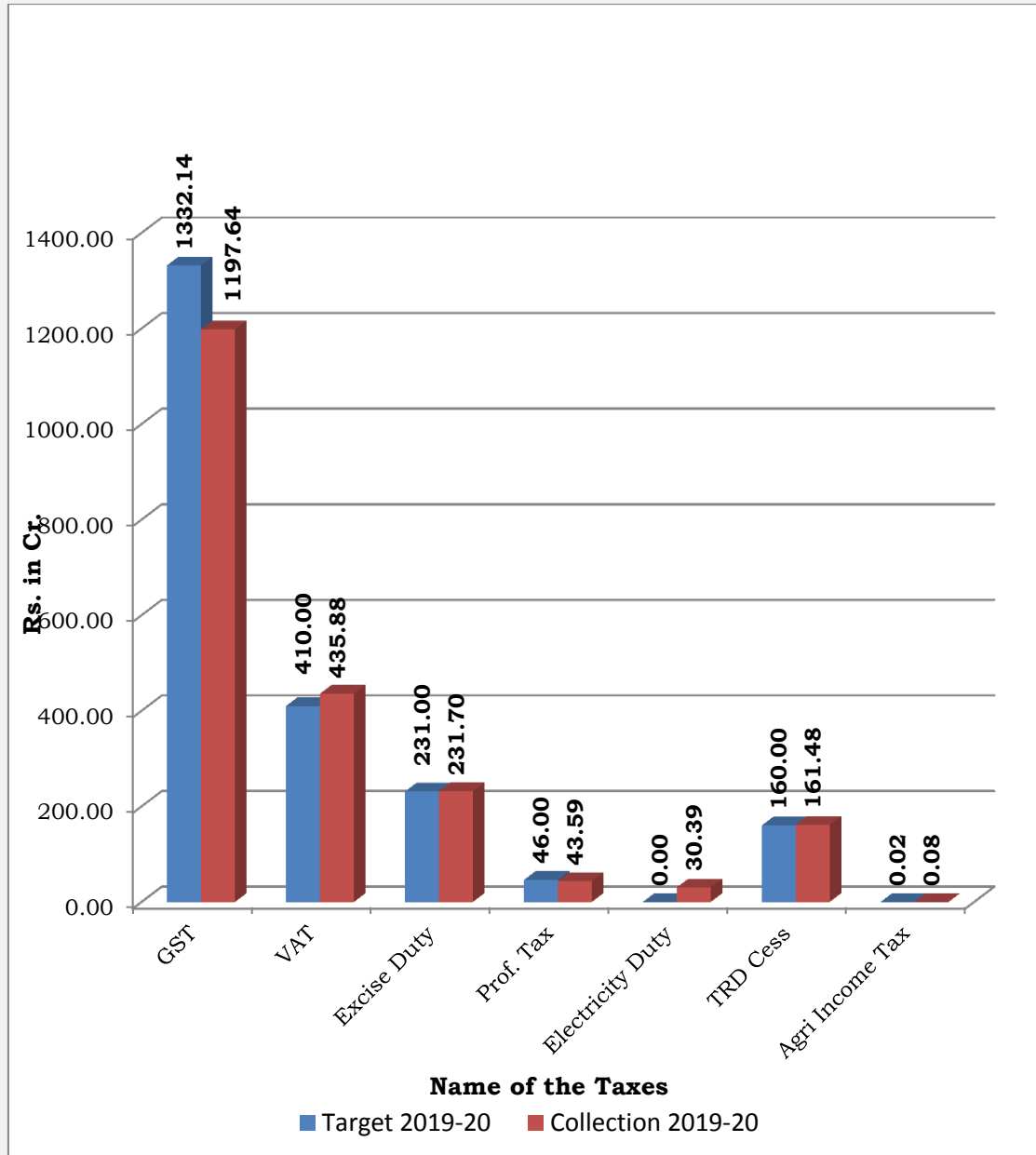
❖ ANALYSIS OF COLLECTION OF TAXES:

(Rs. in Cr.)

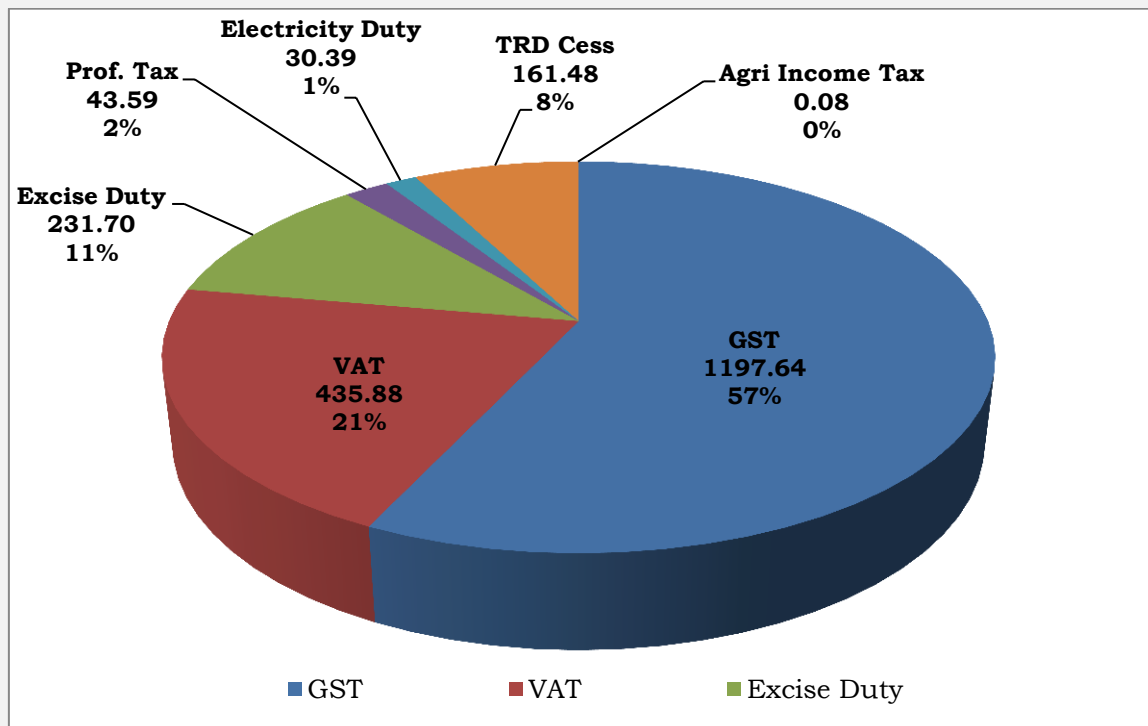
Particulars	Target 2019-20	Collection 2019-20	Collection 2018-19	Growth%
SGST	1332.14	365.13	295.55	23.54%
IGST		628.99	553.82	13.57%
IGST Adv		32.52	128.07	-74.61%
GST Compensation		171.00	155.00	10.32%
VAT	410.00	435.88	361.95	20.43%
Excise Duty	231.00	231.70	214.35	8.09%
Prof. Tax	46.00	43.59	43.87	-0.64%
Electricity Duty	0.00	30.39	0.00	
TRD Cess	160.00	161.48	27.75	481.91%

Agri Income Tax	0.02	0.08	0.15	-46.67%
Total	2179.16	2100.76	1780.51	17.99%

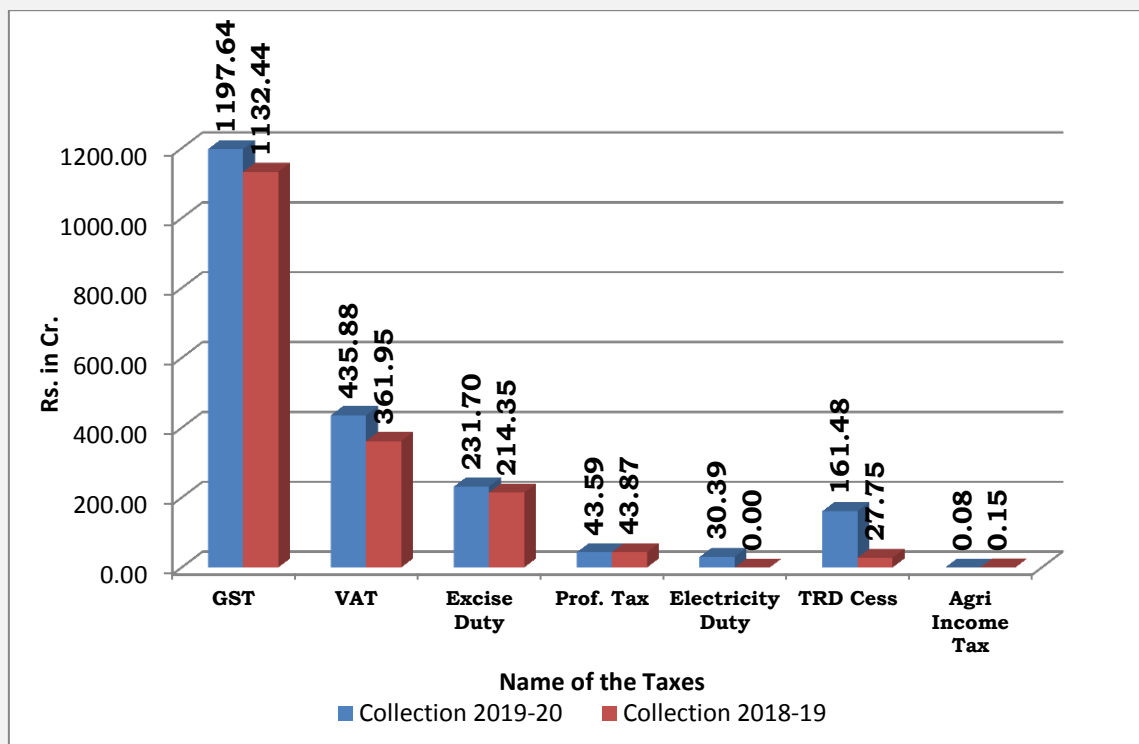
❖ **COMPOSITION OF TAXES FOR THE YEAR 2019-20:**



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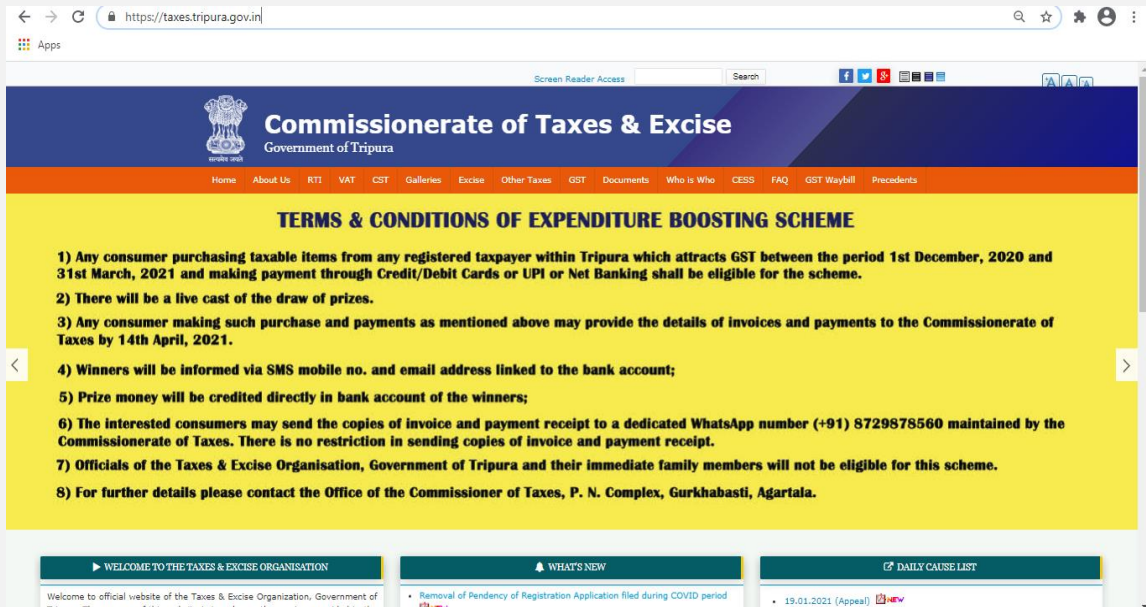


❖ COMPARISON OF TAXES FOR THE YEAR 2019-20 & 2018-19:

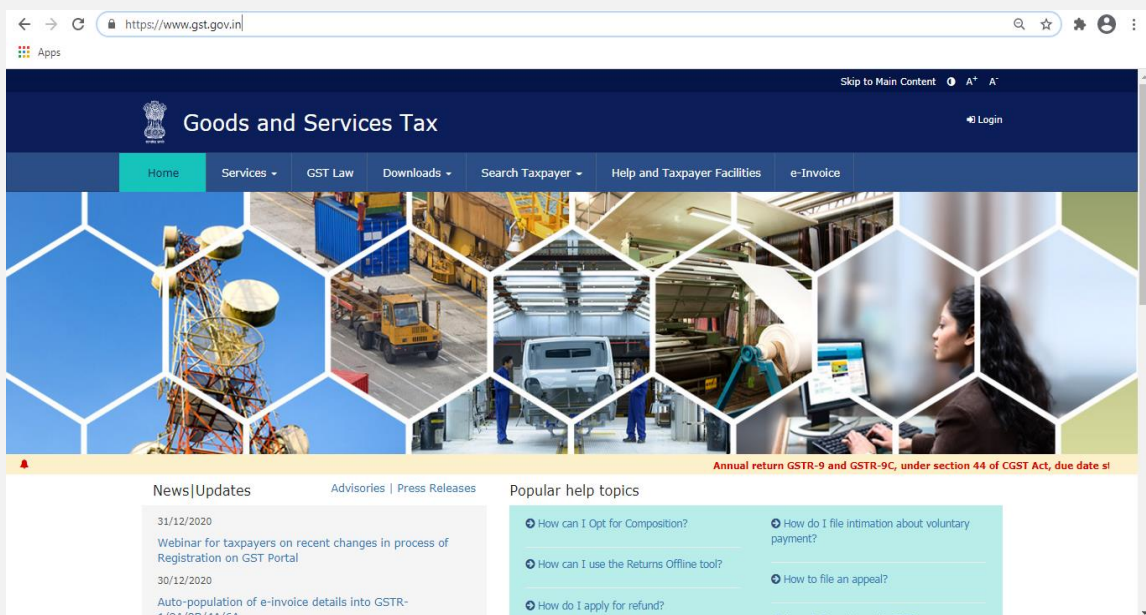


❖ SOME USEFUL LINKS

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



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



➤ PROFESSION TAX WEBSITE: <https://ptax.tripura.gov.in/>

Address: P.N. Complex, Gurkhabasti, Agartala, Tripura, India, TR - 799006

Our Location

Important Links: Commissioner of Taxes & Excise, Government of Tripura; Tripura State Portal

❖ MAJOR ACHIEVEMENTS DURING THE YEAR 2019-20:

- With twin objectives of generating additional resources and development of electricity infrastructure, the State Government introduced the Tripura Electricity Duty w.e.f. 1st October, 2019. The collection of Electricity Duty during the year 2019-20 is **Rs. 30.39 Cr.**
- Total no. of GST registration made during the year is **3077**.
- Total no. of VAT assessment completed during the year is **3029**. A total demand of Rs. **3.27 Cr.** has been realised.
- Tax Audit Cell has completed **335** VAT assessment & raised demand amounting to **Rs. 14.21 Cr.**
- 04 (four) Enforcement Wings have been able to detect **239 evasion cases** during the year 2019-20 & **Rs. 1.92 Cr.** has been realised.
- In order to simplify enrolment under Profession Tax, the online Professions Tax module developed by National

Informatics Centre (NIC), Tripura has been implemented during the year 2019-20.

- Total no. of Enrolment under Profession Tax is 5361.

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

❖ **e-GOVERNANCE INITIATIVES IN THE NEW ERA:**

Excise revenue is being deposited through online payment portal 'e-Grass'. The portal generates an alphanumeric number confirming the deposition of such revenue which is deposited through generated e-challan instantly.

❖ **MAJOR ACHIEVEMENTS DURING THE YEAR 2019-20:**

- The collection of excise duty system has been revised by way of introduction of Ad-valorem excise duty in lieu of fixed rate of excise duty. This had a good impact over the state revenue generation.
- Introduction of new Country liquor policy by making a shift towards Extra Neutral Alcohol (ENA) based Country liquor which is more purified form of alcohol as compared from earlier Rectified Spirit based Country liquor (CL) and supply of CL in bottles (Glass/PET) instead of barrels. New licence issued on 15.06.2019 under new Country liquor policy. This paved way for additional revenue generation from country liquor bottling unit.
- To bring more transparency into the settlement system of retail vends and warehouses, provisions for e-tendering has been prescribed through the Tripura Excise (Eighteenth Amendment) Rules, 2019 which saves time and cut the earlier involved investment of interested bidder with online submission of tender fee, Earnest Money deposit during bid submission. Through this system, more number of shops has been settled in turn excise revenue generation maximised.
- Excise revenue is being deposited through online payment portal 'e-Grass'. The portal generates an alphanumeric number confirming the deposition of such revenue which is deposited through generated e-challan instantly.

- Guidelines for granting BAR licence i.e. ON shop for consumption of liquor on the licensed premises has been prescribed and BAR licence issued under West Tripura District. This also resulted in additional revenue generation to the state ex-chequer.
- Rationalisation of Dry days by withdrawing weekly dry day on Thursday i.e. 52 dry days a year out of 64 Dry days under the Tripura Excise Act, 1987. Licensee is getting additional 52 days for sale of liquor from their licensed establishment, thus increasing revenue for the Government.
- LOGO exclusively for Tripura Excise Organization has been notified.



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

Raid conducted	Person arrested	Prosecution launched	Crime detected
2,178 nos.	31 nos.	140 nos.	126 nos.

Seizure	
Types of Item Seized	Quantity
IMFL	2,111.290 Bulk Litre
Beer	8569.52 Bulk Litre
Country Liquor	11,232.50 Litres
Two wheeler (Motor cycle)	3 nos.
Eskuf	370 bottles
Wy tablets	9,800 nos.
Pachwai	1,378 Kgs.
Ganja	03 Kgs.



THANK YOU