

ACHIEVEMENTS



TAXES & EXCISE
ORGANISATION
FINANCE DEPARTMENT
GOVERNMENT OF TRIPURA

2021-22

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 2020-21, entered the fourth 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. 2515.56 Crores in Tax Revenue.

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OVERVIEW ON EXCISE ORGANISATION ACHIEVEMENTS

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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 to 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:
Palace Compound, 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:

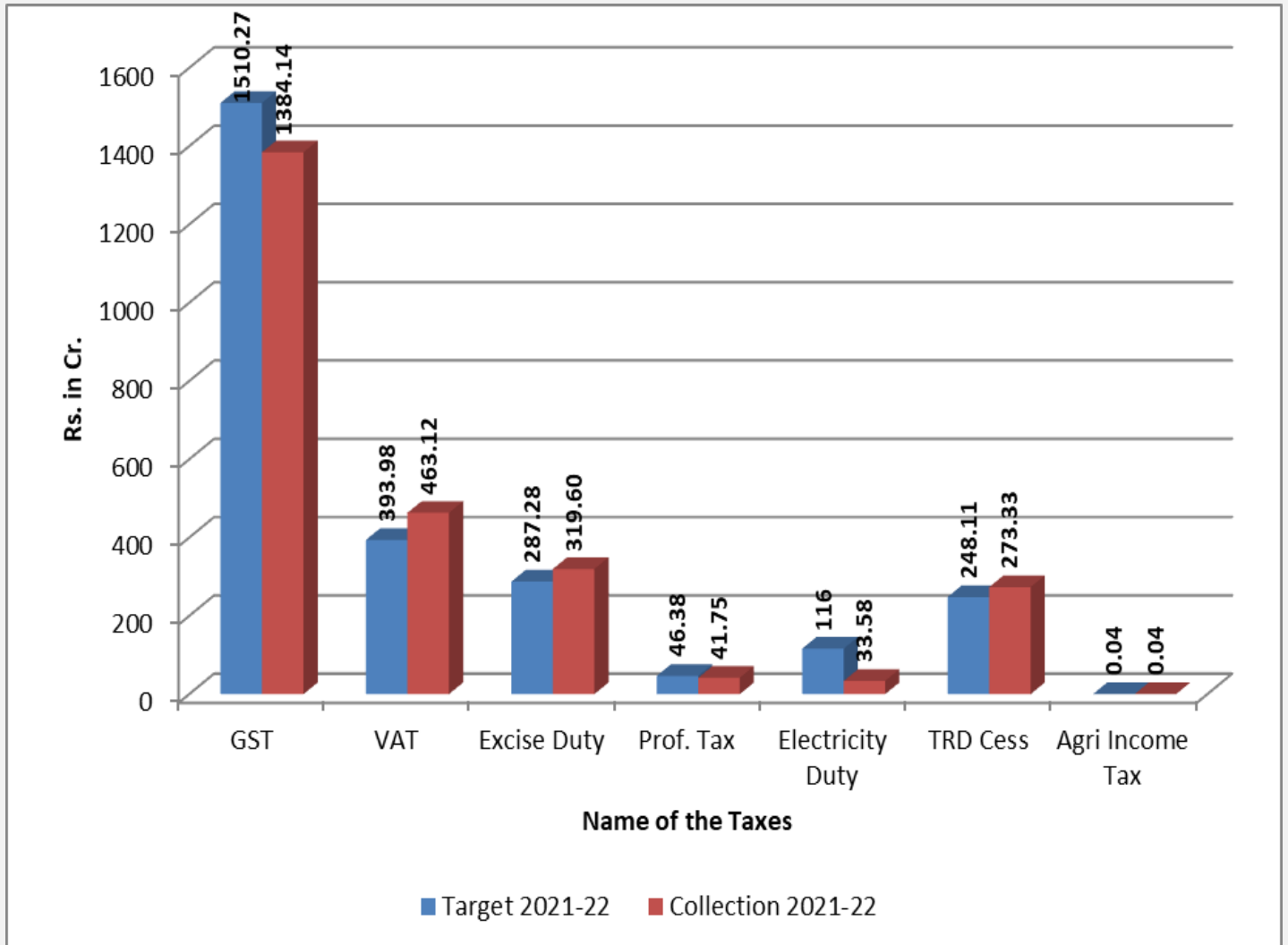
- VAT.
 - CST.
 - Entertainment Tax.
 - Luxury tax.
 - Tax on Lottery, betting, gambling.
 - Entry tax.
 - Purchase tax
 - State Surcharges & Cesses.
- In 2019, the online Profession Tax Enrolment application was introduced. The Software Application was developed by NIC, Tripura.
- The online Profession 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:

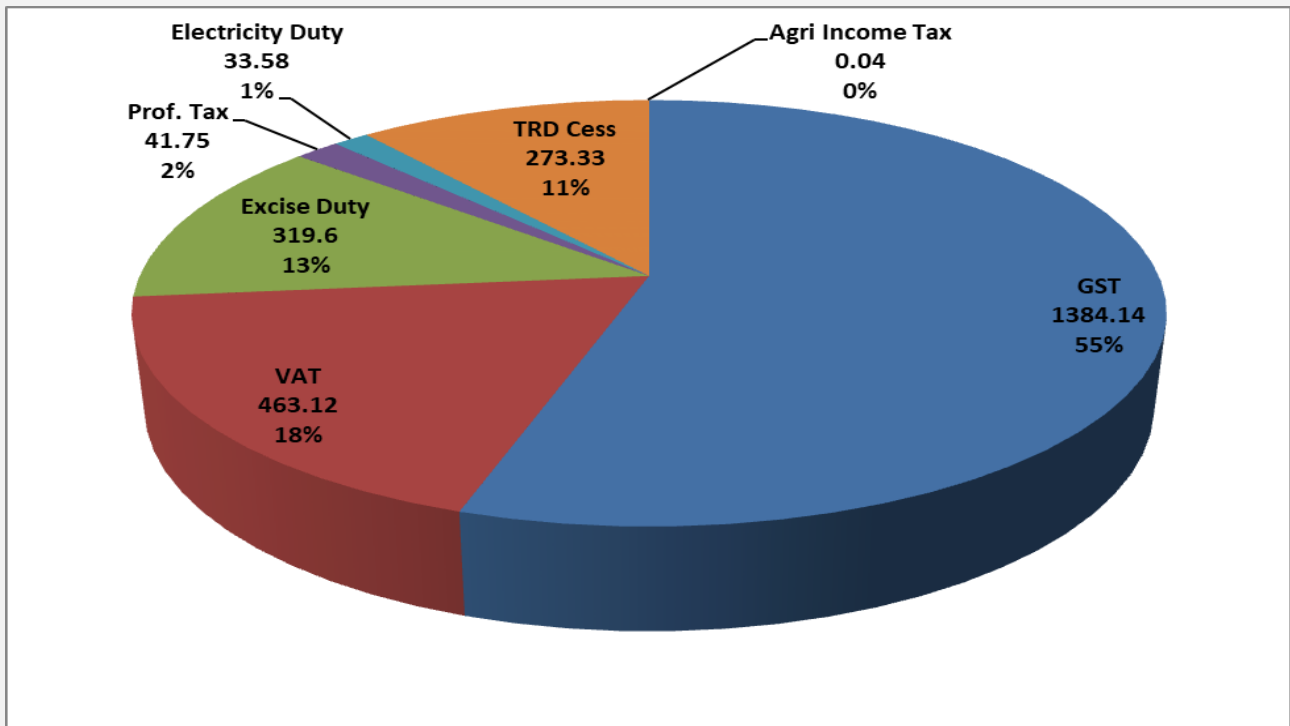
(Rs. in Cr.)

| Particulars | B.E. 2021-22 | Collection during 2020-21 | Collection during 2021-22 | Growth% |
|------------------|----------------|---------------------------|---------------------------|--------------|
| SGST | 1122.67 | 368.65 | 386.45 | 5% |
| IGST | | 612.53 | 834.56 | 36% |
| IGST Adv | | 74.82 | 61.68 | -18% |
| GST Compensation | 387.60 | 276.50 | 101.45 | -63% |
| VAT | 393.98 | 403.16 | 463.12 | 15% |
| Excise Duty | 287.28 | 287.34 | 319.60 | 11% |
| Prof. Tax | 46.38 | 41.01 | 41.75 | 2% |
| Electricity Duty | 116.00 | 111.97 | 33.58 | -70% |
| TRD Cess | 248.11 | 255.83 | 273.33 | 7% |
| Agri Income Tax | 0.04 | 0.04 | 0.04 | 16% |
| Total | 2602.06 | 2431.84 | 2515.56 | 3.44% |

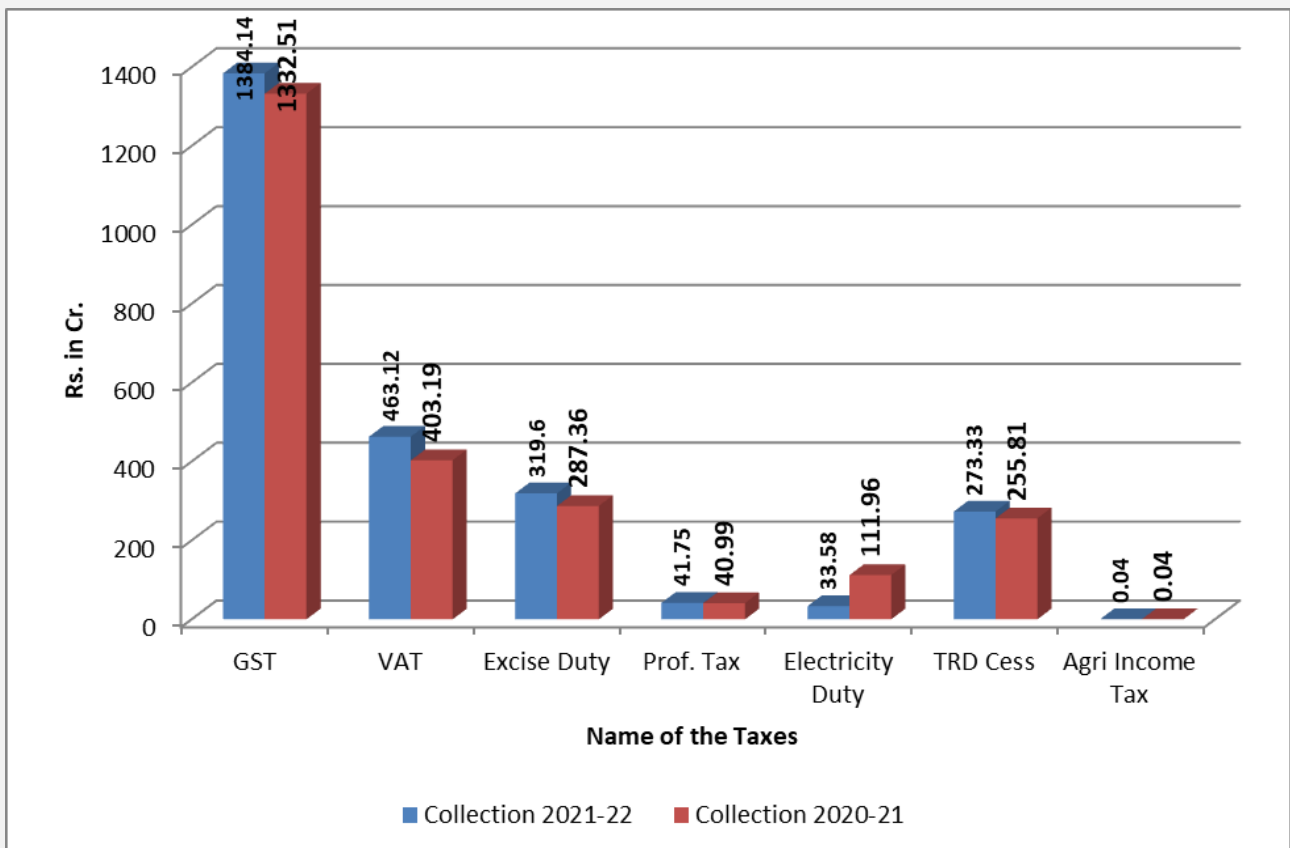
❖ **COMPOSITION OF TAXES & DUTIES FOR THE YEAR 2021-22:**



❖ COMPOSITION OF TAXES & DUTIES FOR THE YEAR 2021-22:

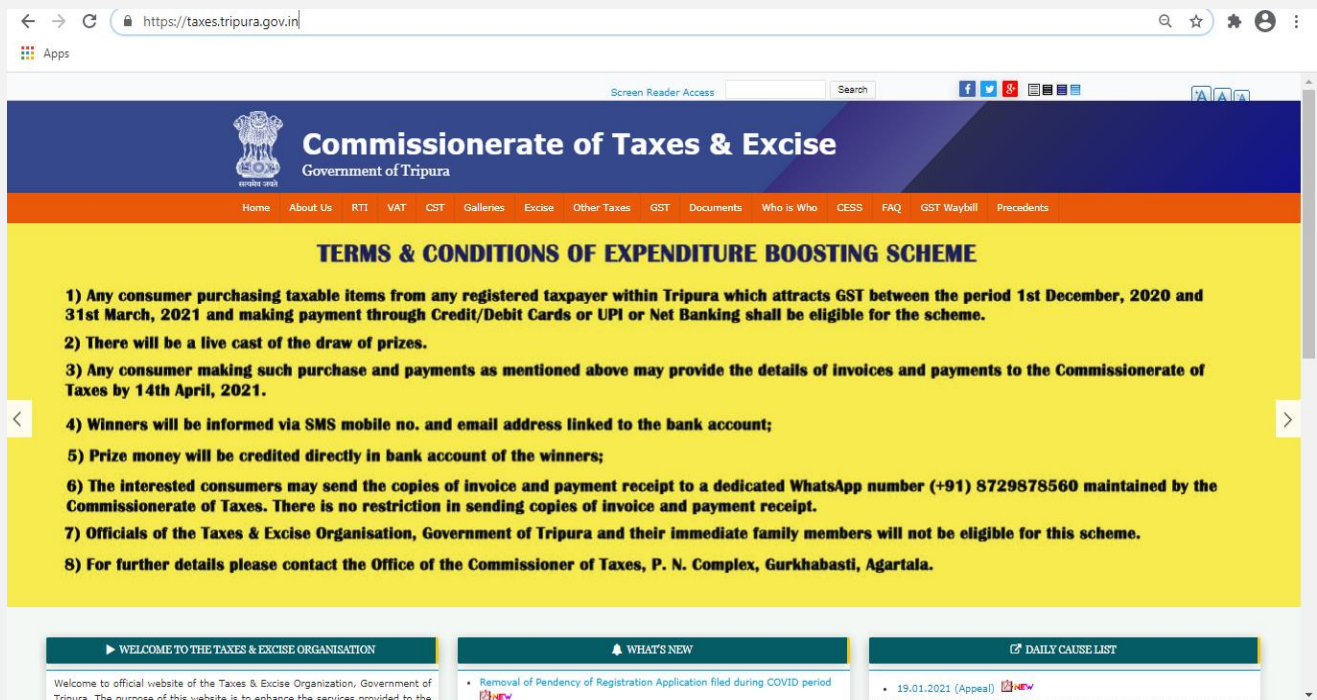


❖ COMPARISON OF TAXES & DUTIES FOR THE YEAR 2021-22 & 2020-21:



❖ SOME USEFUL LINKS

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



Commissionerate of Taxes & Excise
Government of Tripura

TERMS & CONDITIONS OF EXPENDITURE BOOSTING SCHEME

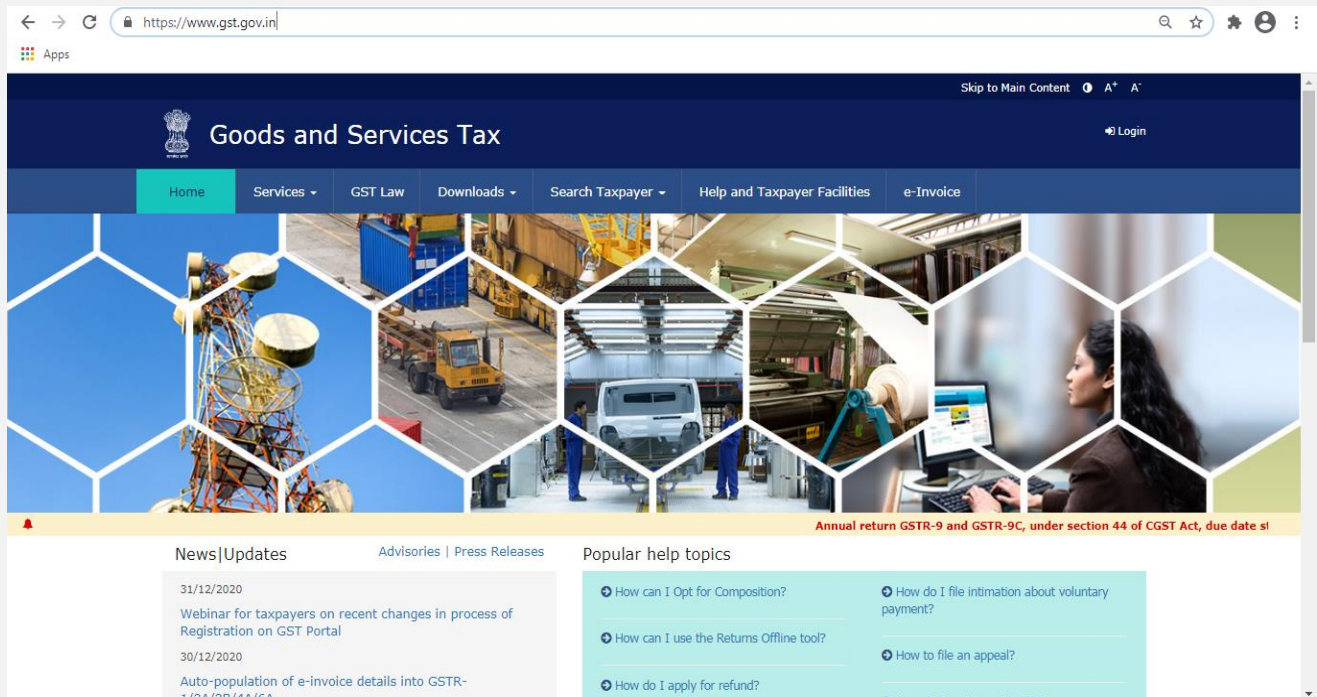
- 1) Any consumer purchasing taxable items from any registered taxpayer within Tripura which attracts GST between the period 1st December, 2020 and 31st March, 2021 and making payment through Credit/Debit Cards or UPI or Net Banking shall be eligible for the scheme.
- 2) There will be a live cast of 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/>



Goods and Services Tax

Home Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

News|Updates
31/12/2020
Webinar for taxpayers on recent changes in process of Registration on GST Portal
30/12/2020
Auto-population of e-invoice details into GSTR-1/2A/2B/4A/6A

Advisories | Press Releases

Popular help topics
• How can I Opt for Composition?
• How can I use the Returns Offline tool?
• How do I apply for refund?
• How do I file intimation about voluntary payment?
• How to file an appeal?
• How do I register with GST?

Annual return GSTR-9 and GSTR-9C, under section 44 of CGST Act, due date is

➤ PROFESSION TAX WEBSITE FOR ENROLLMENT

<https://ptax.tripura.gov.in/>

The screenshot shows the homepage of the Profession Tax website for the Government of Tripura. The header includes the Government of Tripura logo, the text "Profession Tax", "Commissionerate of Taxes & Excise", and "Government of Tripura". Navigation links for "Contact Us", "Write to Us", "Enrolment", "Status", and "FAQ" are present. A welcome message states: "Welcome to the Profession Tax official website of the Taxes & Excise Organization, Government of Tripura. The purpose of this website is to provide the Online Profession Tax services to the Citizens. We are providing services like Registration, Enrolment and Payment of Profession Tax through the Online Profession Tax Portal." A sign-in form on the right includes fields for "Select User Type", "User Name", "Password", and a "Captcha" (20÷10=). A "Login" button and a "Forgot Password? Click here to Reset." link are also visible. A footer section contains "Address" (P.N. Complex, Gurkhabasti, Agartala, Tripura, India, TR - 799006), "Our Location", and "Important Links" including the "Commissioner of Taxes & Excise" and "Tripura State Portal".

➤ PROFESSION TAX WEBSITE FOR REGISTRAION:

<https://swaagat.tripura.gov.in/>

The screenshot shows the homepage of the SWAAGAT (Single Window Approval by All Government Agencies in Tripura) website. The header includes the SWAAGAT logo and navigation links for "Home", "About Us", "Services", "Related Departments", "Information Ward", "Act & Rules", "Contact Us", and "Business Regulations". A large banner features the text "SWAAGAT Single Window Approval by All Government Agencies in Tripura" and "Single window portal for setting up of Industries in the State. A portal to cater to the Industrial fraternity with the primary objective to simplify." Below the banner, there are four statistics: "1603 Number of Applications Submitted", "1242 Number of Online NDC Issued", "20 Number of Investor Query Submitted", and "20 Number of Investor Query Responded". A "Who We Are" section lists various industries and their locations, including TNSC Ltd, Sikaria Mega Food Park Pvt. Ltd, Malaya Rub-Tech Industries, M/S. Abhishek Build Well Pvt. Ltd, Palagipilli Techno Rubbers, Agartala Plastics Pvt. Ltd, M/s Pran Beverages(India) Pvt Ltd, and Aristo Texcon Pvt Ltd. A "What's New" section is also visible at the bottom.

- ONLINE TAX CLEARANCE CERTIFICATE (TCC) SERVICE:
<https://edistrict.tripura.gov.in/>

The screenshot shows the Tripura e-district Portal (Digital Seva) website. The header includes the Tripura Government logo, the text "Digital Seva Tripura e-district Portal", and a "Login" button. The navigation menu contains links: Home, About Us, Services, EODB, Tripura Sundari Trust Services, Download Forms, FAQ, and Contact Us. The main content area features a large image of a government building. To the right, a box titled "How to avail Online Service" provides instructions: Register yourself either by clicking "Citizen Registration" under "Citizen Section" or "Register Yourself" button on Login popup. Login with your login credential and select a service you wish to apply for. Fill-up the online form, upload scanned supporting documents and submit. Your request will be available with the concerned section of the service delivery office. You will be notified about authority's decision through SMS. Below this, there are three sections: "Citizen Section" (Citizen Registration, Track Your Application, Standard Operating Procedure), "Announcement" (The Tripura Information Technology (Electronic Service Delivery) Rules, 2015, e-District Service Launch - Notification), and "Reports" (State Wise Pendency Report, Summary Report For Application Count). A vertical red button on the right says "Track Your Application".

- ONLINE PAYMENT MODULE(e-GRAS):
<https://www.egras.tripura.gov.in>

The screenshot shows the e-GRAS (Online Government Receipts Accounting System) website. The header includes the e-GRAS logo, the text "Finance Department Government Of Tripura", and a "Sign-Up" button. The navigation menu contains links: Home, Instructions, Help Desk, Contact Us, Useful Links, and User Manual. The main content area features a large image of a government building. Below this, a box titled "ABOUT e-GRAS" provides information: Online Government Receipts Accounting System (e-GRAS) is an e-Governance Initiative of Government of Tripura under Mission Mode Project category and is part of Integrated Financial Management System. e-GRAS facilitates collection of tax/non tax revenue in both the mode online as well as manual. Below this, a box titled "!! You can create profile for speedy access and to view previous transactions. !!" contains a "Quick Login" section for "Registered Users" with fields for Username/Email/Mobile, Password, and a CAPTCHA (Enter the result of equation: 1+0=). There are buttons for Login, Reset, and Sign Up. To the right, a "Current Month Transactions Breakup" pie chart shows the distribution of transactions. Below the chart, there are buttons for Verify Payment, User Guide, Sign UP, Forgot Password, Forgot Security Answer, and Forgot Security Question.

| Category | Amount |
|-----------------|-------------|
| Credit Card No. | 85,74,807 |
| Net Banking No. | 1,15,75,075 |
| Cash | 88,88,815 |
| Cash No. | 6,95,77,915 |
| Cash No. | 2,05,45,000 |
| Cash No. | 4,50,000 |

❖ MAJOR ACHIEVEMENTS DURING THE YEAR 2021-22:

- 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 2021-22 is **Rs. 33.58 Cr.**
- Total no. of GST registration made during the year is 4164.
- Total no. of VAT assessment completed during the year is **1472**. A total demand of **Rs. 5.43 Cr.** has been realised.
- Tax Audit Cell has completed **16** VAT assessment & raised demand amounting to **Rs. 30.72 Cr.**
- 03 (three) Enforcement Wings have been able to detect **361 evasion cases** during the year 2021-22 & **Rs. 3.24 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 8375.
- As part of ease of doing business (EODB), facility of online registration for traders/ manufacturers under Profession Tax has been incorporated in the SWAAGAT portal during the year 2020-21.
- TIU has detected under declaration of tax liability amounting to Rs. 2.91 Cr. and wrongly availment of ITC of Rs. 19.17 Cr.

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▪ Hologram Fee▪ Fines | The Tripura Excise Act, 1987 |

❖ GOVERNANCE INITIATIVES IN THE NEW ERA:

- ❖ Excise revenue is being deposited through online payment portal '**e-Gras**'. 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 2020-21 :

- **Advance collection of Literage Fee** :- The collection stage of literage fee from the retailers has been advanced from post-consumption to pre-consumption i.e. prior issuing of retail Transport permit.

- **Introduction of MRP based Ad-valorem Excise Duty for Country Liquor :-**
Collection of excise duty system from country liquor has been revised by way of introducing Ad-valorem Excise duty in lieu of fixed rate of excise duty in addition of foreign liquor.
- **Implementation of online portal e-Abgari:** - To enable comprehensive delivery of excise services through online mode and real time monitoring of excise revenue, the e-Abgari portal has been functioning since 01.10.2020.
- **Introduction of QR code based Hologram labels:-** To implement track and trace of liquor consignments in supply chain management system, the QR code based holograms have been introduced to be affixed on liquor bottles.
- **Reorganization of warehouse location:** - To cater the wholesale liquor, the location of warehouse reorganized from 9 to 13 locations. This has led to increase in settlement of 1(one) new warehouse.
- The details of seizure, preventive raids conducted, prosecution launched, crime detected are given below :-

| Raid conducted | Person arrested | Prosecution launched | Crime detected |
|-----------------------|------------------------|-----------------------------|-----------------------|
| 1963 nos. | 32 nos. | 96 nos. | 92 nos. |

| Seizure | |
|-------------------------------------|-----------------|
| Types of Item seized | Quantity |
| IMFL | 1,061.48 BL |
| Beer | 822.05 BL |
| Country Liquor | 7,498 Litres |
| Pachwai | 3,390 Litres |
| Ganja plants (destroyed on spot) | 3,86,500 nos. |
| Eskuf (cough syrup) 100 ml | 260 nos. |