

ACHIEVEMENTS



TAXES & EXCISE
ORGANISATION
FINANCE DEPARTMENT
GOVERNMENT OF TRIPURA

2020-21

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. 2431.86 Crores in Tax Revenue.

CONTENTS:

OVERVIEW ON TAXES ORGANISATION ACHIEVEMENTS

❖ ORGANIZATIONAL SET-UP:-----	4
❖ OPERATIONAL SET-UP: -----	4
❖ LIST OF TAXES COLLECTED: -----	5
❖ e-GOVERNANCE INITIATIVES IN THE NEW ERA: -----	5
❖ ANALYSIS OF COLLECTION OF TAXES:-----	7
❖ COMPOSITION OF TAXES FOR THE YEAR 2020-21: -----	8
❖ COMPOSITION OF TAXES FOR THE YEAR 2020-21: -----	9
❖ COMPARISON OF TAXES FOR THE YEAR 2020-21 & 2019-20:----	9
❖ SOME USEFUL LINKS-----	10-12
❖ MAJOR ACHIEVEMENTS DURING THE YEAR 2019-20:-----	13

OVERVIEW ON EXCISE ORGANISATION ACHIEVEMENTS

❖ ORGANIZATIONAL SET-UP:-----	14
❖ OPERATIONAL SET-UP:-----	14
❖ LIST OF EXCISE REVENUE COLLECTED:-----	14
❖ GOVERNANCE INITIATIVES IN THE NEW ERA:-----	14
❖ MAJOR ACHIEVEMENTS DURING THE YEAR 2020-21:-----	14-15

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:

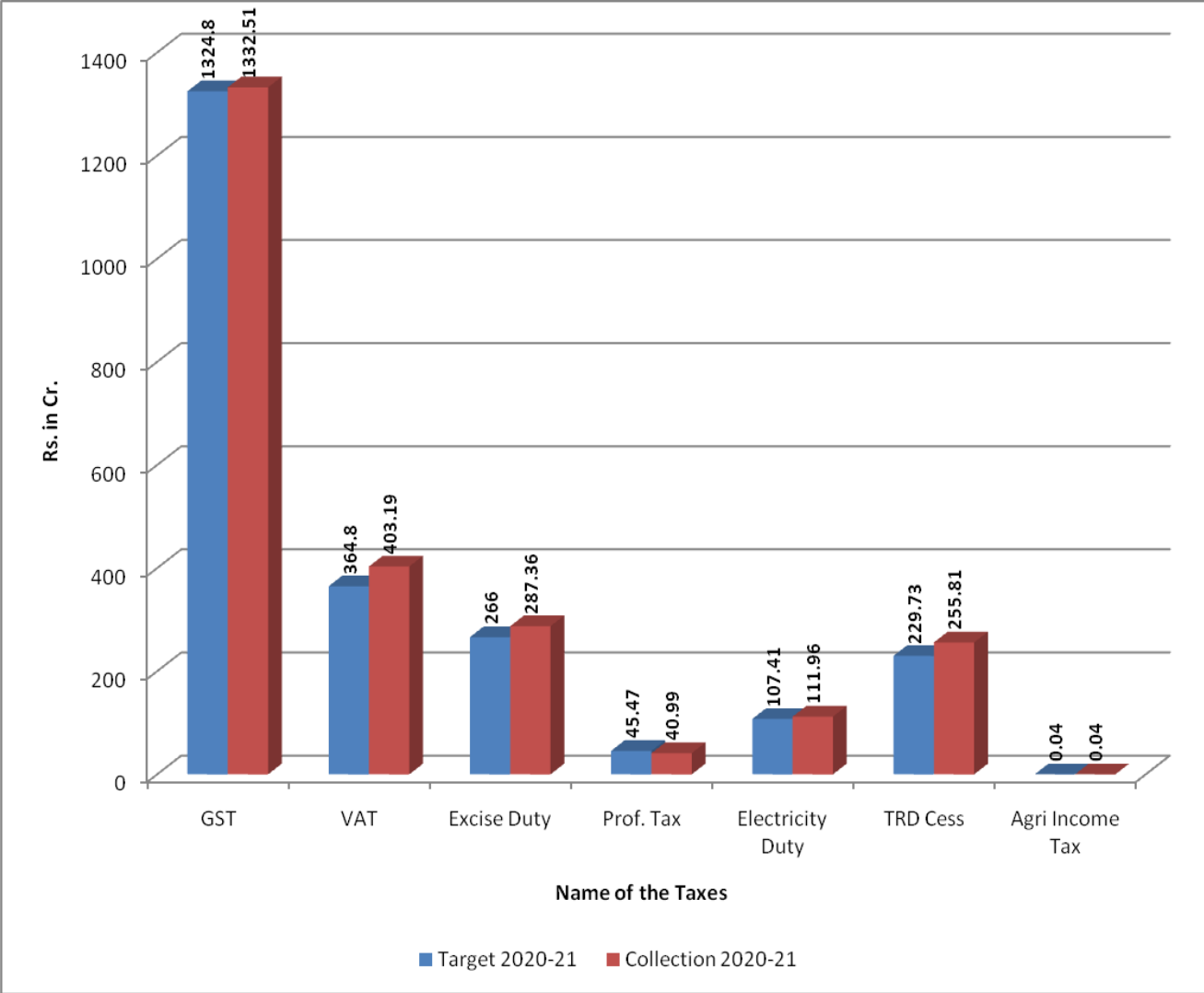
- VAT.
 - CST.
 - Entertainment Tax.
 - Luxury tax.
 - Tax on Lottery, betting, gambling.
 - Entry tax.
 - Purchase tax
 - State Surcharges & Cesses.
- In 2019, the online Profession Tax Enrolment application was introduced. The Software Application was developed by NIC, Tripura.
- The online Profession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

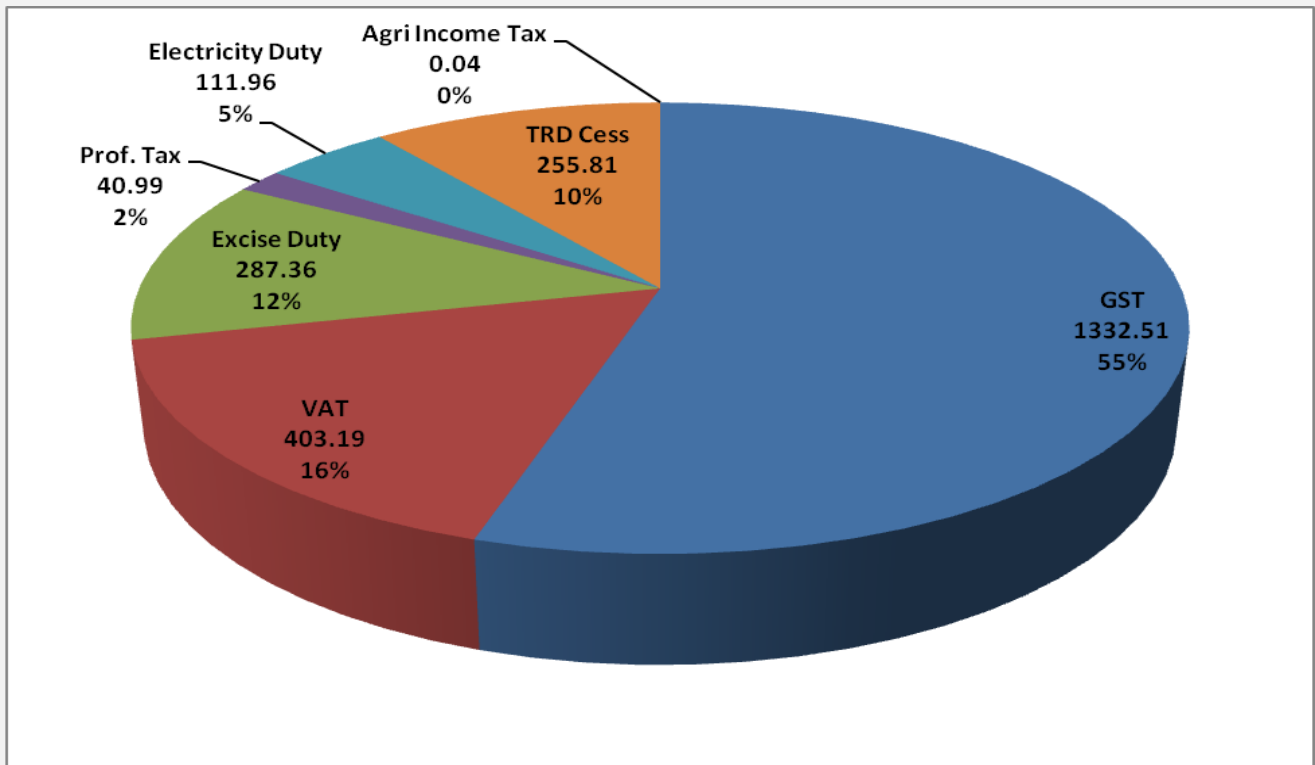
(Rs. in Cr.)

Particulars	Target 2020-21	Collection 2020-21	Collection 2019-20	Growth%
SGST	1324.8	368.66	365.13	0.97%
IGST		612.53	628.99	-2.62%
IGST Adv		74.82	32.52	130.07%
GST Compensation		276.5	171.00	61.70%
VAT	364.8	403.19	435.88	-7.50%
Excise Duty	266	287.36	231.70	24.02%
Prof. Tax	45.47	40.99	43.59	-5.96%
Electricity Duty	107.41	111.96	30.39	268.41%
TRD Cess	229.73	255.81	161.48	58.42%
Agri Income Tax	0.04	0.04	0.08	-50.00%
Total	2338.25	2431.86	2100.76	15.76%

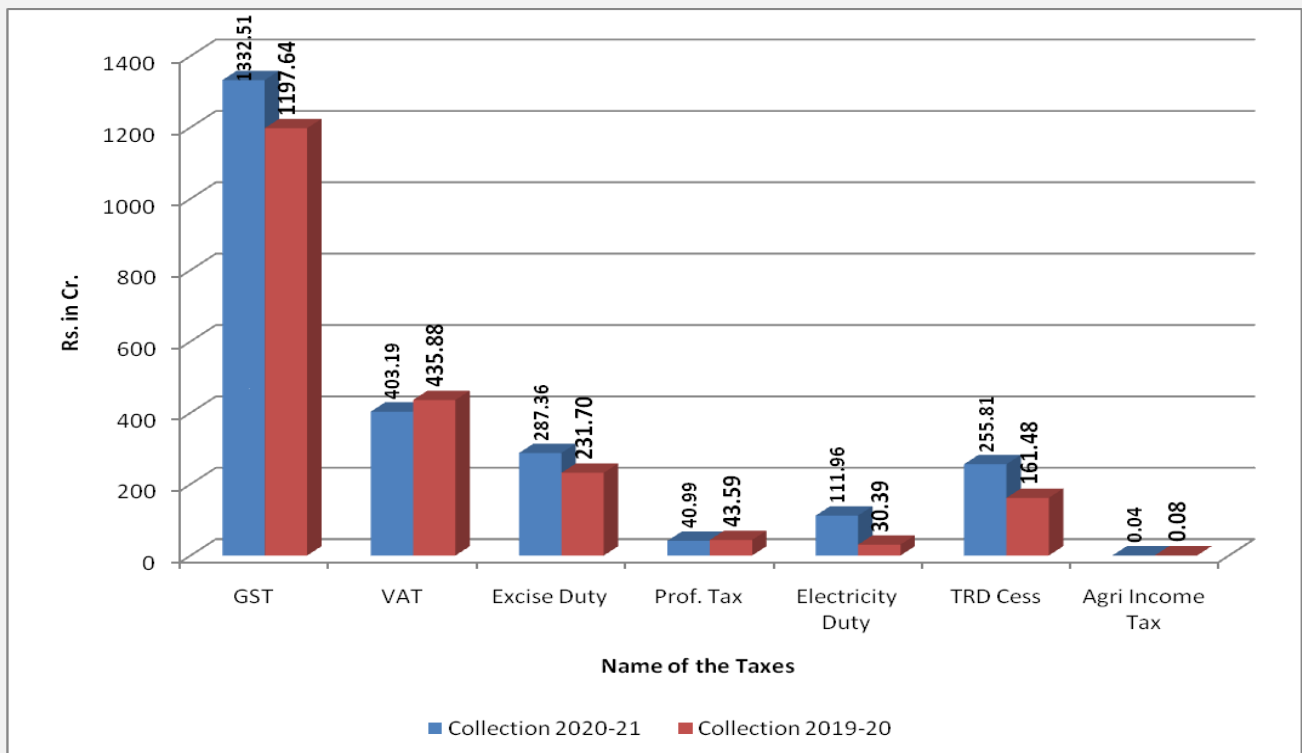
❖ **COMPOSITION OF TAXES & DUTIES FOR THE YEAR 2020-21:**



❖ COMPOSITION OF TAXES & DUTIES FOR THE YEAR 2020-21:

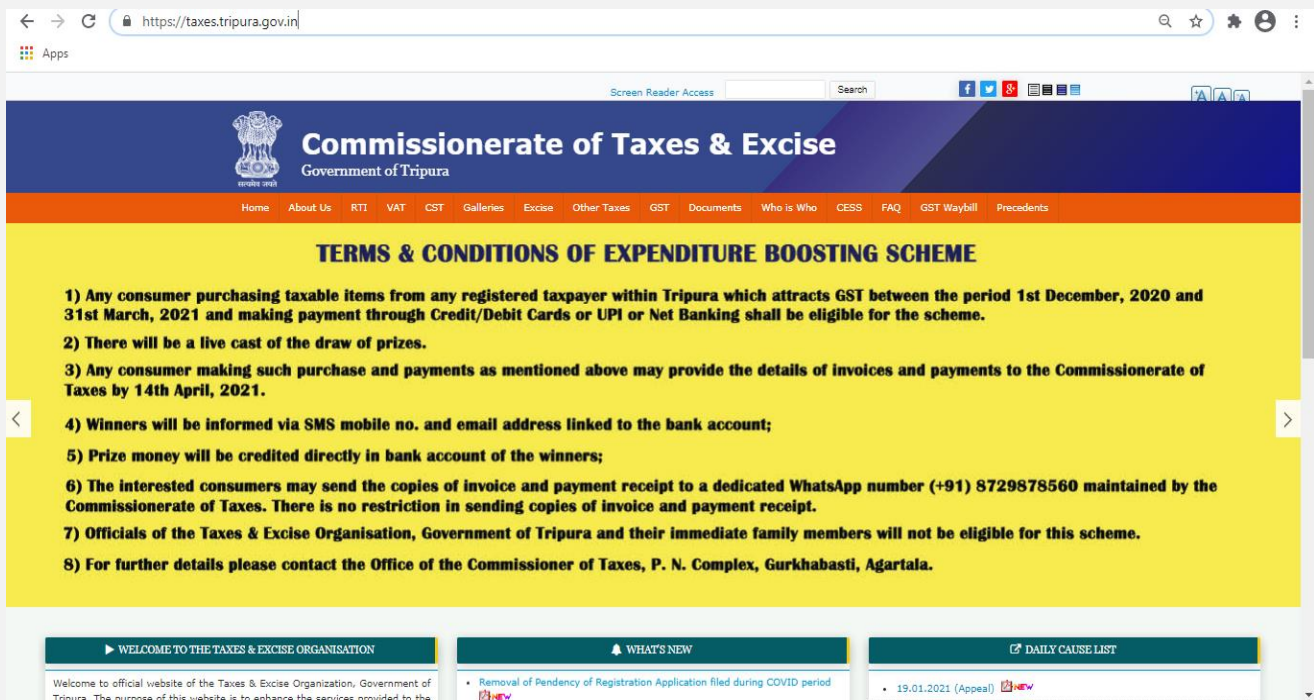


❖ COMPARISON OF TAXES & DUTIES FOR THE YEAR 2020-21 & 2019-20:



❖ SOME USEFUL LINKS

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



Commissionerate of Taxes & Excise
Government of Tripura

TERMS & CONDITIONS OF EXPENDITURE BOOSTING SCHEME

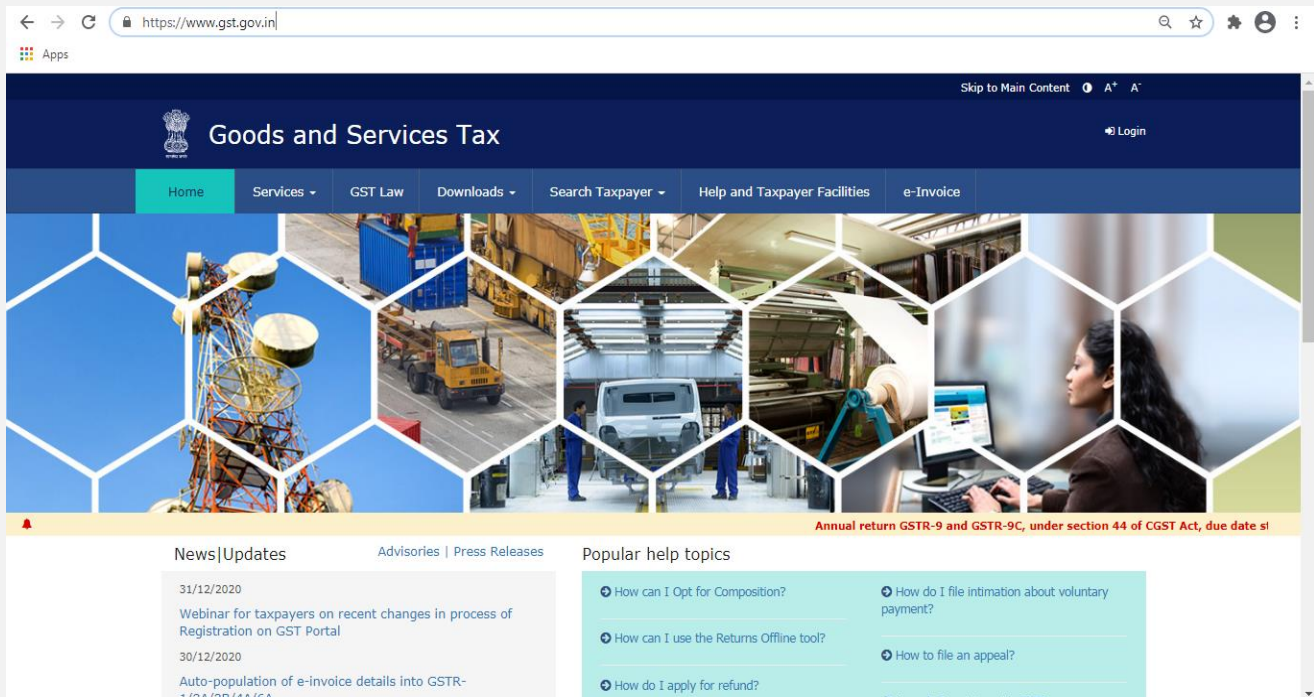
- 1) Any consumer purchasing taxable items from any registered taxpayer within Tripura which attracts GST between the period 1st December, 2020 and 31st March, 2021 and making payment through Credit/Debit Cards or UPI or Net Banking shall be eligible for the scheme.
- 2) There will be a live cast of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

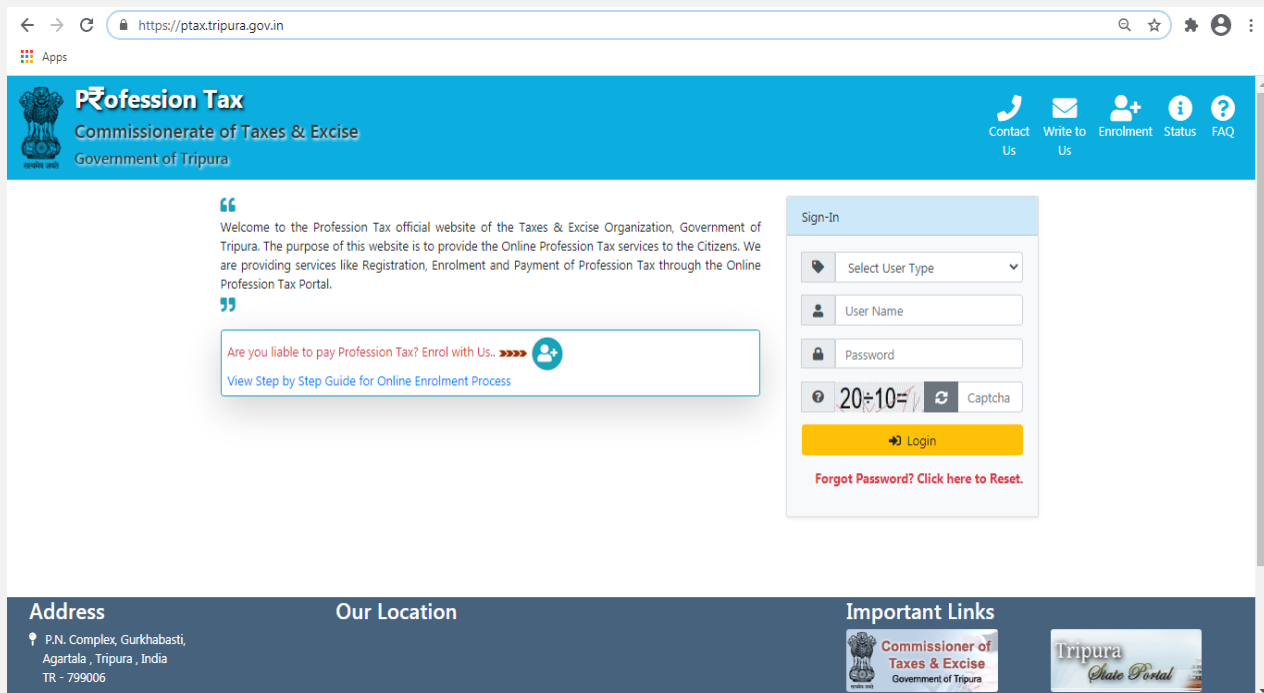
Advisories | Press Releases

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/>



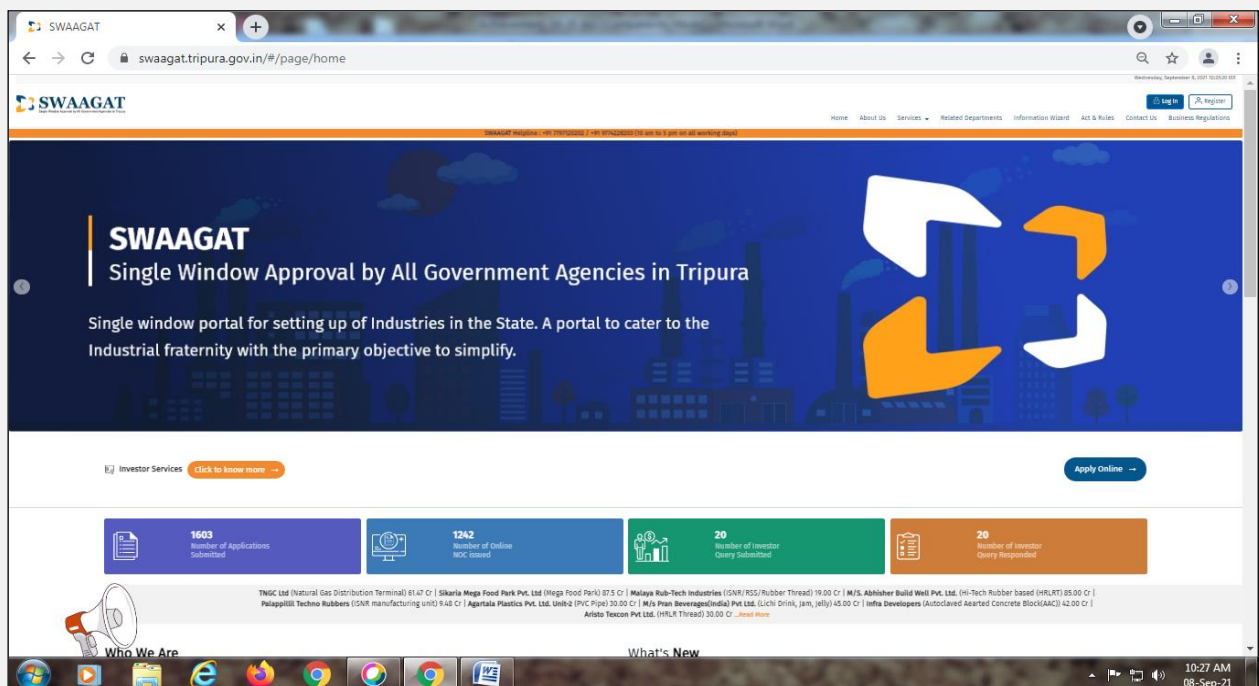
The screenshot shows the homepage of the Profession Tax website for the Government of Tripura. The header includes the logo of the Government of Tripura, the text "Profession Tax", "Commissionerate of Taxes & Excise", and "Government of Tripura". There are links for "Contact Us", "Write to Us", "Enrolment", "Status", and "FAQ".

The main content area features a welcome message: "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." Below this is a sign-in form with fields for "Select User Type", "User Name", "Password", and a "Captcha" field. A "Login" button is present, along with a link for "Forgot Password? Click here to Reset." There is also a link for "View Step by Step Guide for Online Enrolment Process".

The footer contains the "Address" (P.N. Complex, Gurkhabasti, Agartala, Tripura, India, TR - 799006), "Our Location", and "Important Links" including the "Commissioner of Taxes & Excise Government of Tripura" and the "Tripura State Portal".

➤ PROFESSION TAX WEBSITE FOR REGISTRAION:

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



The screenshot shows the homepage of the SWAAGAT website. The header includes the logo of SWAAGAT and the text "SWAAGAT Single Window Approval by All Government Agencies in Tripura". There are links for "Home", "About Us", "Services", "Related Departments", "Information Ward", "Act & Rules", "Contact Us", and "Business Regulations".

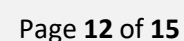
The main content area features a large banner with the text "SWAAGAT Single Window Approval by All Government Agencies in Tripura" and "Single window portal for setting up of Industries in the State. A portal to cater to the Industrial fraternity with the primary objective to simplify." Below this is a section for "Investor Services" with a link to "Click to know more" and an "Apply Online" button.

The footer contains a table with statistics: "1603 Number of Applications Submitted", "1242 Number of Online NOC Issued", "20 Number of Investor Query Submitted", and "20 Number of Investor Query Responded". There is also a section for "Who We Are" and "What's New".

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



<https://www.egras.tripura.gov.in>



❖ MAJOR ACHIEVEMENTS DURING THE YEAR 2020-21:

- 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 2020-21 is **Rs. 111.96 Cr.**
- Total no. of GST registration made during the year is 3046.
- Total no. of VAT assessment completed during the year is **2135**. A total demand of **Rs. 5.17 Cr.** has been realised.
- Tax Audit Cell has completed **78** VAT assessment & raised demand amounting to **Rs. 11.55 Cr.**
- 04 (four) Enforcement Wings have been able to detect **227 evasion cases** during the year 2020-21 & **Rs. 1.88 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 6516.
- 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. 1.95 Cr. and wrongly availment of ITC of Rs. 29.19 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.