

CITIZENS' CHARTER

7 (seven) types of Taxes are administered by the Tax & Excise Organization which are as follows:-

- The Tripura Value Added Tax Act, 2004.
- The Tripura State Goods and Services Tax Act,2017
- The Central Sales Tax Act, 1956.
- The Tripura Professions, Trades, Calling and Employments Taxation Act, 1997.
- The Bengal Agricultural Income Tax Act, 1944(as Extended to Tripura).
- The Tripura Excise Act, 1987.
- The Tripura Road Development Cess Act,2018.

The Taxes & Excise Organization contributes 90% share of the total state's own Tax Revenue. In order to improve the services and facilities rendered to the Taxpayers, the Department has decided to formulate this Citizens' Charter.

This Citizens' Charter is nothing but a set of assurances and genuine commitments of this Organization to all its stakeholders defining and explaining the various services delivered by it and standards set by it for the delivery of different services. It makes an Organization transparent, accountable and citizens friendly. It helps the stakeholders to understand the nature of services they can expect and also mentions the reciprocal responsibilities of stakeholders. Therefore, the citizens' charter will help in creating accountability in organization and contributing to good governance.

Aim / Purpose of Taxes and Excise Organization

1. Services to the Tax payers

- Issue of Registration Certificates to the taxpayers
- Amendments to registration certificates.
- Issue of Various statutory Forms
- Issue of Road Permits.
- Issue of Tax Clearance Certificate.
- Issue of certified copies of different orders and documents.
- Granting refund of Tax.
- Hearing of appeals petitions.
- Hearing of revision Petitions.

2. The Response time for different services:

(A)	Registration / Amendment	Time assured for disposal
(i)	Registrations under TSGST Act,2017	3 working days
(ii)	Registrations under TVAT Act,2004 & CST Act, 1956	3 working days
(iii)	Amendments of Registrations under TVAT and CST Acts.	10 working days
(B)	Granting Refund	Time assured for disposal
(i)	Refunds of Excess Tax, Interest and Penalty.	90 days from the date of receipt of application for refund.

3. Complaints handling:

Complaints relating to this charter will be handled by:	
(i)	Addl. Commissioner of Taxes, O/o the Commissioner of Taxes and Excise, Agartala.
(ii)	Dy. Commissioner of Taxes, O/o the Commissioner of Taxes and Excise, Agartala.
(iii)	Superintendent of Taxes of the concerned charge office.
(iv)	Commissioner of Taxes and Excise, P.N. Complex, Gurkhabasti, Agartala.

4. For Query and suggestion:

(i)	GST Facilitation Centre, Palace Compound, Agartala.
-----	---

5. Availability of copies of citizen's charter:

Exhibited on Web site of the department www.tripurataxes.nic.in.

6. IT Services available for Dealers

E-registration, E-payment, E-Return facility for the TVAT Act,2004 is available and may be accessed through the Portal of the Taxes & Excise Organisation www.tripurataxes.nic.in.

Registration, Payment, Return, Advance Ruling, Appeal, Refund, E-waybill facilities have been made operational.

The taxpayer can make remittance of taxes, interest, penalty and security money by e-payment through notified banks.

7. CITIZENS' /DEALERS' RESPONSIBILITIES

(i)	Taking registration for supply of goods and/ or services.
(ii)	Issuing sale invoices for all sales. Display on board with words "ASK FOR CASH MEMO/BILL/INVOICE ON Sales / Bill of Supply".
(iii)	Filing correct and complete returns along with all enclosures to paying taxes due there on within due date and payment of interest and penalty voluntarily where ever delayed payment is involved.
(iv)	Surrendering RCs on closure of business
(v)	Mentioning Receipt's name and RC No. in Tax invoices / bill of supply in respect of B2B transactions.
(vi)	Upholding highest levels of honesty and integrity in doing business.
(vii)	Seeking clarification in advance from Taxes & Excise Organization on any confusion.

Excise:-

As per the Constitution of India, realization of Excise revenue comes under state subject. State Government has exclusive privilege to regulate, monitor and realize duties/ fees etc. from alcoholic beverages through issuance of licenses for rental outlets, wholesale outlets and distilleries. Revenue received from Excise under specified rates are mostly prepaid nature, although there are some post paid revenues viz. bottling fees, warehousing fees and annual literage fees. Excise Duty is collected on the strength of liquor in case of IMFL and volume in case of Beer. Brief descriptions are given below.

- a) **Excise Duty:-** Excise Duty on IMFL, Beer, Country liquor in advance from the wholesale licensees of IMFL and CL, Canteen Tenant License holder of Military/ Paramilitary units under specified rates.
- b) **Import Fee:-** Import fee on IMFL & Beer is collected in advance from the licensees of the Bonded warehouse under stipulated rates.
- c) **Annual Literage fee:-** Annual literage fee on IMFL, Beer & CL are collected from the retail licensees of FL & CL shops on the basis of consumption (sale). It is post paid revenue.
- d) **Import Duty:-** Import Duty on spirit is collected in advance from the licensee of the Distillery.
- e) **Brand Registration Fees:-** Brand registration fee is collected from the manufacturer/ importer of the concerned liquor and beer brand prior to commencement of the financial year for registration of liquor/beer brand.
- f) **Brand renewal fees:-** Brand renewal fee is collected from the manufacturer/ importer of the concerned liquor and beer brand prior to commencement of the financial year for renewal of liquor/beer brand.
- g) **Bottling fees:-** Bottling fees is collected from the license of the distillery unit of the state on the basis of monthly production of liquor in the preceding month. It is post paid revenue.
- h) **Warehousing Fee:-** Warehousing fees is collected from the licensee of the distillery unit of the state on the basis of monthly production of liquor in preceding month. It is also a post paid revenue.