

NO.F.I-II(24)-TAX/2006 / 18307-28

GOVERNMENT OF TRIPURA

OFFICE OF THE COMMISSIONER OF TAXES & EXCISE  
PANDIT NEHRU COMPLEX, GURKHABASTI, AGARTALA.

Dated, Agartala, 3rd July, 2013.

**MEMORANDUM**

**Subject: Release of goods by the Churabari Checkpost, Tripura without obtaining permit - regarding.**

In some revision cases relating to goods seized by Officer-in-Charge (Inspector of Taxes), Churaibari Checkpost, Tripura, the Revisional Authority (Commissioner of Taxes), Government of Tripura found that the action of Officer-in-Charge, Churaibari Checkpost, Tripura cannot be justified in seizing goods and as a result the Revision Petitions of those cases were allowed in favour of the dealers or consignees or transporters as the case may be. Accordingly, the Superintendent of Taxes, Churaibari Checkpost, Tripura had been directed to release the goods without insisting payment of tax and penalty at that stage.

2. It has come to notice of the undersigned that after getting such orders of the Revisional Authority, Superintendent of Taxes, Churaibari Checkpost released the goods related to those cases to dealers or consignees or transporters as the case may be without obtaining permits in Form XXIV issued from the concerned permit issuing authorities. In such circumstances there remains scope for evasion of tax because dealers or consignees might have not obtained permits from the concerned charge offices against the goods released from the Churaibari Checkpost and therefore, those purchases may not been accounted for.

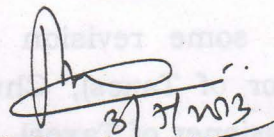
3. Therefore, in order to protect the interest of revenue to the Government, it is instructed that in such cases the Superintendent of Taxes, Churaibari Checkpost, Tripura will release the goods to dealer or consignee after obtaining permit in Form XXIV issued from the concerned charge. If the seized goods is released to the Registered Transporter, then the Officer-in-Charge of the Checkpost will direct the concerned transporter or carrier for giving delivery of the goods after obtaining permit from the respective dealer or consignee. The copy of such direction shall be

sent to the concerned Superintendent of Taxes under which the dealer or consignee falls.

4. Similar action shall be taken by the Vigilance in case of goods seized and subsequently released without tax & penalty by the Superintendent of Vigilance Cell.

5. The Superintendent of Taxes under whom the dealer or transporter is registered, will take note of this and account for the goods so released while assessing tax liability of the dealer.

6. Henceforth, the above instruction should be followed strictly.

  
(Brijesh Pandey, IAS)

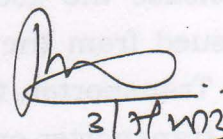
Commissioner of Taxes & Excise  
Government of Tripura

To

1. The Superintendent of Taxes, Churabari Checkpost, Tripura for compliance.
2. The Superintendent of Taxes, Vigilance Cell, Agartala for compliance.

Copy to :

1. The Addl. Commissioner of Taxes, Agartala.
2. The Deputy Commissioner of Taxes, Churaibari / Agartala.
3. The Assistant Commissioner of Taxes, Agartala.
4. The Superintendent of Taxes, Charge - I / II / III / IV / V / VI / VII / VIII, Agartala / Bishalgarh / Udaipur / Belonia / Teliamura / Ambassa / Dharmanagar / Kailasahar.
5. The Assistant Statistical Officer, Statistical Section, O/o the Commissioner of Taxes & Excise, Agartala with request to upload the Memo in the Official website [www.tripurataxes.nic.in](http://www.tripurataxes.nic.in)
6. Guard File.

  
(Brijesh Pandey, IAS)

Commissioner of Taxes & Excise  
Government of Tripura