

No.F.1-7(8)-TAX/MISC/2004/P-1

GOVERNMENT OF TRIPURA

FINANCE DEPARTMENT

Dated, Agartala, the 22/08/2014

MEMORANDUM

Sub: Guidelines for recording of the deducted tax at source on works contract, transfer of right to use any goods and any other accounts.

At present all the Drawing & Disbursing Officers are deducting VAT at source on hiring charges, works contract and same being deposited into government account **through TVAT Challans** in Form-XVIII, **Book Transfer (B.T.) through Treasury Challans** (Treasury Deductions) or **through Schedule** (A.G. Deductions). So, DDOs are deducting and depositing tax in three ways to the Government exchequer.

2. Since introduction of VAT most of the registered Contractors under TVAT Act, 2004 in different charges are doing works contract throughout Tripura irrespective of their jurisdiction in which charge the contractors are registered under TVAT Act. The inconsistency in respect of reflection of the tax deducted at source on works contract arises as most of the contractors are registered in different charges other than the charge under whose jurisdiction the Offices of the DDOs falls and there remains a scope for reflection of such figures in both the charges.

3. Therefore, to avoid the double entry of tax deducted at source by different DDOs, it is decided that henceforth the charge offices under whose jurisdiction, the office of the DDOs falls, shall collect the cheque or challan or evidences of deduction of tax at source on works contract or right to use any goods or any other deduction as the case may be and reflect the entire collection of tax in his collection register even if a part or whole of the amount so received is against contractors registered under some other charge(s). The charge office will maintain proper records of all the taxes so

collected from different DDOs under his jurisdiction. The other charges **shall not** reflect the said collection figures in their collection register even if the contractors are registered under their charges.

4. It is clarified further that Drawing & Disbursing Officer(s) working under him, responsible for deducting tax at source shall deposit the tax so deducted in favour of the Superintendent of Taxes of the charge under whose jurisdiction, the office of the DDOs falls. The deduction is to be made in respect of all contractors irrespective of their registration with the Tax Organization.

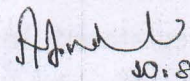
5. Contractor will submit copy of the tax deduction certificate issued by the DDO alongwith his returns which will be considered at the time of assessment by the concerned Superintendent of Taxes of his charge.

6. The above instructions shall take immediate effect and shall be in force until further orders.

7. All DDOs and Superintendents of Taxes are requested to follow the above instructions strictly to avoid any future complicity.

8. Any deviation of the above instructions will be viewed seriously for taking further action against the concerned officials as per law.

9. This is issued in supersession of earlier orders vide No.F.I-7(20)-TAX/96(P)/5402-5526 dated 17/04/1997 and F.I-7(6)-TAX/2002(Part)/8703-15 dated 16/07/2005 in this regard.


30.8.14

(Ashutosh Jindal)

Secretary to the
Government of Tripura
Finance Department

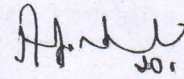
To

1. The Superintendent of Taxes, Charge- I/II/III/IV/V/VI/VII/VIII, Palace Compound, Agartala/Dharmanagar / Udaipur / Kailashahar / Belonia/ Ambassa/ Teliamura/ Bishalgarh.

2. All the DDOs.....

Copy to:-

1. All Head of Department
2. All State Government Undertakings
3. All Central Government Offices / Undertakings
4. The Commissioner of Taxes & Excise, Agartala.
5. The Joint Commissioner of Taxes, Agartala.
6. The Deputy Commissioner of Taxes, Churaibari.
7. The Assistant Commissioner of Taxes, Agartala.
8. All the Superintendents of Taxes, Head Quarter, O/o Commissioner of Taxes.
9. The Superintendent of Taxes, P.R.O. Agartala/Dharmanagar.
10. The Superintendent of Taxes, Churaibari Check Post, Dharmanagar.
11. The Asstt. Statistical Officer, Statistical Section, O/o Commissioner of Taxes with request to upload the Memo in the website of Taxes & Excise Organisation (www.tripurataxes.nic.in).
12. Guard File.


30.8.14

(Ashutosh Jindal)
Secretary to the
Government of Tripura
Finance Department