

NO.F.I-6(37)-TAX/2007/P-I/3888-912
GOVERNMENT OF TRIPURA
OFFICE OF THE COMMISSIONER OF TAXES & EXCISE
PANDIT NEHRU COMPLEX, GURKHABASTI, AGARTALA

Dated, Agartala, the 11 / 05 / 2015.

MEMORANDUM

Subject: Guidelines for seizing of goods and conducting auction of seized goods.

In view of the judgement & order dated 09.09.2014 of the Hon'ble High Court of Tripura in CRP No. 76 of 2009 in the matter of M/S Ruchi Soya Industries Ltd. vs. the State of Tripura & Others and in consultation with the provisions of the TVAT Act, 2004 and the Rules made thereunder, it is decided that henceforth seizing of goods and auction of seized goods should be made as per the guidelines given below:

(A) Seizing of goods:

- (i) Seizure may be made, in cases, when the goods are without documents or are not supported by documents as mentioned in sub-section (2) of Section 67 of the TVAT Act, 2004 or the Authority is of the view that the documents produced appears to be false or forged. Thus, seizure may be made in case of non-declaration or false declaration or submission of forged documents. The reasons for seizing the goods shall invariably be recorded in writing in the seizure order and copy of the same shall be handed over to the driver or the person from whose possession or control the goods are seized.

The goods seized shall be disposed of in the following manner:-

- (a) If the person from whom the goods seized opts for composition of the offence within a period of one month from the date of seizure, the goods seized shall be disposed of under section 80(1) of the TVAT Act, 2004 read with rule 71(4) of the TVAT Rules, 2005.

- (b) If the person from whom the goods are seized does not opt for composition of the offence within a period of one month from the date of seizure or having compounded the offence or penalty imposed does not pay the amount in due time, the Superintendent of Taxes with previous sanction of the Commissioner may proceed for disposal of the goods seized through public auction as per guidelines under (B) of this memorandum.
- (ii) In case, the Officer-in-Charge has any doubt with regard to the value of the goods, he shall not seize the goods and allow the vehicle carrying the goods to cross the barrier following the procedure as given below:-
- (a) The Officer-in-Charge shall note down the details of the consignment including value of the goods in a **Certificate of Objection in the format annexed in quadruplicate** and he shall hand over the original and quadruplicate to the concerned transporter/carrier.
- (b) The Officer-in-Charge shall allow the vehicle carrying the goods to cross the barrier after obtaining a **surety bond furnished by the concerned transporter/carrier that the goods will not be delivered to the owner of the goods under any circumstances till verification of price of the goods is made and permission for delivery is accorded by the concerned Superintendent of Taxes under whose jurisdiction the owner of the goods belongs.**
- (c) The concerned transporter/carrier within 24 hours of arrival of the goods at the destination shall submit the Original of the said Certificate of Objection issued by the Officer-in-Charge to the concerned Superintendent of Taxes under whose jurisdiction the owner of the goods belongs.
- (d) The concerned Officer-in-Charge within 24 hours shall forward the Triplicate of the Certificate of Objection to the concerned Superintendent of Taxes under whose jurisdiction the owner of goods belongs.

(e) On receipt of the said Certificate of Objection issued by the Officer-in-Charge, the concerned Superintendent of Taxes shall verify the price of the goods and take action as per law. In such cases, verification or enquiry shall not take more than 7 (seven) days.

(iii) In case, any registered dealer is transporting the goods itself and there arises any doubt regarding value of the goods in such cases the Officer-in-Charge shall not seize the goods but shall allow the vehicle carrying the goods under **a surety bond furnished by the owner of the goods that the goods shall not be sold till verification of price of the goods is made and permission for sale is accorded by the concerned Superintendent of Taxes under whose jurisdiction the owner of the goods is registered.** All other procedures as laid down in (a), (c), (d) & (e) of (ii) above shall also be followed by all concerned in such cases.

(B) Auction of Seized goods:

(i) If the person from whom the goods are seized does not opt for composition of the offence within a period of one month from the date of seizure or having compounded the offence or penalty does not pay the amount in due time, the Superintendent of Taxes shall issue a notice to the consignor and consignee giving one month time to adduce reason as to why the goods seized shall not be disposed of through sale by public auction.

(ii) If the goods are seized on the ground of non-declaration and the name and address of the consignor and consignee are not available, in that case the notice as referred to point (i) above shall be issued to the custodian of the goods from whom the goods are seized. In such cases, at the time of seizure of goods, the name and address of the custodian of the goods from whom the goods are seized should be clearly mentioned in the seizure list.

(iii) If the person to whom the notice has been served does not appear within one month, then the concerned Superintendent of Taxes

shall proceed for disposal of the seized goods through public auction obtaining prior sanction from the Commissioner of Taxes.

(iv) In all cases for disposal of the seized goods through public auction, concerned Superintendent of Taxes shall obtain prior sanction from the Commissioner of Taxes in this regard.

(v) The notice for proclamation of auction shall be in Form No. XXVIII. A minimum period of fifteen days shall invariably be provided between the date of publication of the auction notice in the newspaper and the date of auction.


(vi) For proclamation of auction, the reserve price shall not be less than the value of the goods declared by the dealer. In cases as referred in point (ii) above, the reserve price shall be fixed at the value of the goods as mentioned in the seizure list.

(vii) When the seized goods are sold by public auction, the amount of tax payable for the goods shall be determined on the basis of the sale proceeds of the goods sold by public auction and the penalty may be levied upto the extent of 150% of the tax so calculated. In this regard, the provisions of Section 68 of the TVAT Act, 2004 should be complied with invariably.

2. The above instructions shall be followed by all concerned without any deviation.

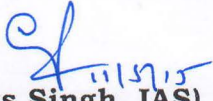
3. This will come into force with immediate effect.

4. This is in supersession of all instructions / orders / memos / notifications / correspondences issued earlier in this regard.


(Vikas Singh, IAS)
Commissioner of Taxes & Excise
Government of Tripura

Copy to:-

1. The P.S. to the Secretary, Finance Department, Government of Tripura for kind information to the Secretary, Finance Department.
2. The Joint Commissioner of Taxes, Government of Tripura, Agartala for information.
3. The Deputy Commissioner of Taxes, Government of Tripura, Churaibari for information.
4. The Assistant Commissioner of Taxes, Government of Tripura, Agartala.
5. The Superintendent of Taxes, Churaibari Checkpost, North Tripura.
6. The Superintendent of Taxes, Vigilance Cell, Agartala.
7. All Superintendents of Taxes, Head Quarter, Agartala.
8. The Superintendent of Taxes, Charge-I/II/III/IV/V/VI/VII/VIII, Bishalgarh, Udaipur, Belonia, Teliamura, Ambassa, Kailasahar, Dharmanagar.
9. 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
10. Guard File.


(Vikas Singh, IAS)
Commissioner of Taxes & Excise
Government of Tripura

GOVERNMENT OF TRIPURA
OFFICE OF THE SUPERINTENDENT OF TAXES

CERTIFICATE OF OBJECTION

Certificate No. _____

Date: _____

1	Name of the owner/consignee	:	
2	TIN	:	
3	Address	:	
4	Name of the consignor	:	
5	Description of goods	:	
6	Quantity of goods	:	
7	Value of goods declared	:	
8	Invoice No. & date	:	
9	Consignment Note No. & date	:	
10	Name of the transporter/carrier	:	
11.	Name & Sl. No. of the declaration form	:	
12.	Permit No. & date	:	

Reason for doubt in respect of the value declared

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The vehicle carrying the aforementioned consignment(s) is/are allowed to cross the barrier under a surety bond furnished by _____

_____ (Name & address of the transporter or owner of the goods, as the case may be) to the effect that the above mentioned consignment will not be delivered*/sold* until verification of price of the goods is made and permission for delivery*/sale* is accorded by the

concerned Superintendent of Taxes under whose jurisdiction the owner of the goods belongs and accordingly this Certificate of Objection is issued for verification by the concerned Superintendent of Taxes under whose jurisdiction the owner of the goods belongs.

Signature of the Driver / Transporter
/ In-charge of the vehicle / Owner of
the goods

Date: _____

Signature of the Officer-in-Charge

Name in full: _____

Designation: _____

Date: _____

Official Seal

ORIGINAL – For the transporter / owner of the goods for handing over to the concerned Superintendent of Taxes under whose jurisdiction the owner of the goods belongs.

(*Strike out whichever is not applicable.)

GOVERNMENT OF TRIPURA
OFFICE OF THE SUPERINTENDENT OF TAXES

CERTIFICATE OF OBJECTION

Certificate No. _____**Date:** _____

1	Name of the owner/consignee	:	
2	TIN	:	
3	Address	:	
4	Name of the consignor	:	
5	Description of goods	:	
6	Quantity of goods	:	
7	Value of goods declared	:	
8	Invoice No. & date	:	
9	Consignment Note No. & date	:	
10	Name of the transporter/carrier	:	
11.	Name & Sl. No. of the declaration form	:	
12.	Permit No. & date	:	

Reason for doubt in respect of the value declared

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The vehicle carrying the aforementioned consignment(s) is/are allowed to cross the barrier under a surety bond furnished by _____

_____ (Name & address of the transporter or owner of the goods, as the case may be) to the effect that the above mentioned consignment will not be delivered*/sold* until verification of price of the goods is made and permission for delivery*/sale* is accorded by the

concerned Superintendent of Taxes under whose jurisdiction the owner of the goods belongs and accordingly this Certificate of Objection is issued for verification by the concerned Superintendent of Taxes under whose jurisdiction the owner of the goods belongs.

Signature of the Driver / Transporter
/ In-charge of the vehicle / Owner of
the goods

Date: _____

Signature of the Officer-in-Charge

Name in full: _____

Designation: _____

Date: _____

Official Seal

DUPLICATE – For the transporter / owner of the goods.

*(*Strike out whichever is not applicable.)*

GOVERNMENT OF TRIPURA
OFFICE OF THE SUPERINTENDENT OF TAXES

CERTIFICATE OF OBJECTION

Certificate No. _____**Date:** _____

1	Name of the owner/consignee	:	
2	TIN	:	
3	Address	:	
4	Name of the consignor	:	
5	Description of goods	:	
6	Quantity of goods	:	
7	Value of goods declared	:	
8	Invoice No. & date	:	
9	Consignment Note No. & date	:	
10	Name of the transporter/carrier	:	
11.	Name & Sl. No. of the declaration form	:	
12.	Permit No. & date	:	

Reason for doubt in respect of the value declared

The vehicle carrying the aforementioned consignment(s) is/are allowed to cross the barrier under a surety bond furnished by _____

_____ (Name & address of the transporter or owner of the goods, as the case may be) to the effect that the above mentioned consignment will not be delivered*/sold* until verification of price of the goods is made and permission for delivery*/sale* is accorded by the

concerned Superintendent of Taxes under whose jurisdiction the owner of the goods belongs and accordingly this Certificate of Objection is issued for verification by the concerned Superintendent of Taxes under whose jurisdiction the owner of the goods belongs.

Signature of the Driver / Transporter
/ In-charge of the vehicle / Owner of
the goods

Date: _____

Signature of the Officer-in-Charge

Name in full: _____

Designation: _____

Date: _____

Official Seal

TRIPLICATE - For sending by the officer in charge to the concerned Superintendent of Taxes under whose jurisdiction the owner of the goods belongs.

(*Strike out whichever is not applicable.)

GOVERNMENT OF TRIPURA
OFFICE OF THE SUPERINTENDENT OF TAXES

CERTIFICATE OF OBJECTION

Certificate No. _____**Date:** _____

1	Name of the owner/consignee	:	
2	TIN	:	
3	Address	:	
4	Name of the consignor	:	
5	Description of goods	:	
6	Quantity of goods	:	
7	Value of goods declared	:	
8	Invoice No. & date	:	
9	Consignment Note No. & date	:	
10	Name of the transporter/carrier	:	
11.	Name & Sl. No. of the declaration form	:	
12.	Permit No. & date	:	

Reason for doubt in respect of the value declared

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The vehicle carrying the aforementioned consignment(s) is/are allowed to cross the barrier under a surety bond furnished by _____

_____ (Name & address of the transporter or owner of the goods, as the case may be) to the effect that the above mentioned consignment will not be delivered*/sold* until verification of price of the goods is made and permission for delivery*/sale* is accorded by the

concerned Superintendent of Taxes under whose jurisdiction the owner of the goods belongs and accordingly this Certificate of Objection is issued for verification by the concerned Superintendent of Taxes under whose jurisdiction the owner of the goods belongs.

Signature of the Driver / Transporter
/ In-charge of the vehicle / Owner of
the goods

Date: _____

Signature of the Officer-in-Charge

Name in full: _____

Designation: _____

Date: _____

Official Seal

QUADRUPLICATE - For Officer-in-Charge by whom this certificate is issued.

(*Strike out whichever is not applicable.)