

NO.F.1-7(8)/TAX/MISC/2012(Part)/
GOVERNEMENT OF TRIPURA
FINANCE DEPARTMENT

Dated, Agartala

30th January, 2012.

NOTIFICATION

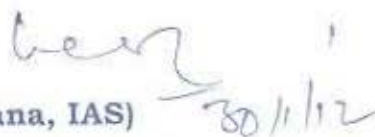
The simplification of tax administration and introduction of e-services have been drawing attention of the Government. Now, it has been decided to introduce online filing of tax-returns in addition to the existing system of returns. The Mission Mode Project for Computerization of Commercial Taxes (MMPCT) Administration also aims at online filing of returns by the dealers online. Accordingly following guidelines is issued.

1. **Short title and Commencement:** The system shall be called '**e-Return**' of taxes of Government of Tripura and shall take effect from the date of publication of the notification in the official gazette.
2. **Definitions:** in this scheme unless the context otherwise requires:
 - (1) The term "**Act**" means Tripura Sales Tax Act 1976 or Tripura Value Added Tax Act 2004 or Central Sales Tax Act 1956.
 - (2) "**Computer system**" means a device or collection of devices, including input and output support devices and excluding calculators which are not programmable and capable of being used in conjunction with external files, which contain computer programs, electronic instructions, input data and output data that performs logic, arithmetic, data storage and retrieval, communication control and other functions as defined in Information Technology Acts, 2000.
 - (3) The '**Commissioner of Taxes**' means officer appointed by Government of Tripura empowering him to discharge the functions of such authority as specified under the TVAT Act 2004 & CST Act 1956.
 - (4) '**e-Return**' means tax returns filed electronically under the Act and shall include commodity wise statement of Purchase & Sales in Form No. XXXVII & XXXVIII in case of dealer under Tripura value Added Act, 2004.
 - (5) '**Online filing**' means dealer filing the tax returns electronically through on-line in the website.

- (6) 'Tax' means Sales Tax or Value Added Tax (VAT) or Central Sales Tax and shall include penalty, interest according to the said Act.
- (7) Other terms will have same meaning as defined in the Act unless meant otherwise.

3. Procedure for online filing of e-returns:


- (1) Every dealer paying Tax under Section 3 of the Tripura Value Added Tax Act, 2004 may submit the return monthly or quarterly in Form X, XA and XB as the case may be within 30 days from the expiry of the each quarter or month electronically through internet.
- (2) Every dealer shall have to obtain his/her "user name" and "password" from the concerned Superintendent of Taxes, if not already communicated to him by the jurisdictional Superintendent of Taxes.
- (3) Every such dealer will have to log on to the website viz. www.tripurataxes.nic.in with the "user name" and "password" communicated and proceed to submit the e-returns in TVAT Form X, XA and XB as the case may be or respective forms of other acts.
- (4) Dealer who is filing e-return on-line shall also have to submit a hard copy of the e-return signed by the authorized signatory within the prescribed date until notified otherwise.
- (5) The detail procedure of filing e-return is given at annexure which may be modified by the Government from time to time.
4. The Government may also make it mandatory the filing of e-returns to a class or classes of dealers by separate notification in place of the existing system of submission of returns as per the Act.


(K. V. Satyanarayana, IAS)
Additional Chief Secretary to
The Government of Tripura.

Copy to:-

1. The P.S. to the Hon'ble Chief Minister, Government of Tripura.
2. The P.S. to the Hon'ble Minister, Finance Department, Government of Tripura.
3. The Chief Secretary, Government of Tripura.
4. The Accountant General, Tripura.
5. All Principal Secretaries/Commissioner & Secretaries/Secretaries to the Govt. of Tripura.....
6. The Commissioner of Taxes, Tripura.
7. The Director of Internal Audit, Tripura.
8. The District Magistrate & Collector, West/ South/ North
9. All Heads of Department.....
10. The Joint Secretary, Finance (Budget) Department, Tripura.
11. Treasury Cell, Finance Department, Government of Tripura..
12. All Merchant Associations
13. Director of ICA for information with a request to give wide publicity to the notification.
14. NIC, Agartala for uploading the Notification in the websites.

By order etc.


(K. V. Satyanarayana, IAS) 30/11/12
**Additional Chief Secretary to
The Government of Tripura.**

Procedures for filing e-Return

The dealer will first login to the website www.tripurataxes.nic.in by using dealer's "username" and "password". After login the dealer will see his own account (home page). In this account there are various modules for different e-services viz. e-payment, e-return, application for electronic CST form online etc. The e-return is one of the modules of VAT soft.

2. E>Returns module: This module provides facility to the dealer to file the e-return online. Tax calculation based on turnover are calculated and verified at the entry stage by the system and an alert will be generated for correction in case some mistakes. This module provides for entry of the original as well as revised return. This module has the following options:-

1. Entry
2. Payment Details
3. Update and Submit
4. Print Returns

1. Entry: Using this option the dealer can **submit, modify and delete** returns. The steps are following:-

- a) Click on **'Entry'** option
- b) Then type year e.g. 2011 and month e.g. April. Once the dealer selects the types of dealership, then directly goes to step (d). For the first time the dealer has to complete step 'c'.
- c) A message will be shown if the dealer does not fill the "Type of Dealership" for the selected Return period. Then dealer has to first fill in details by clicking on **Reports and Help** and select **Specify Composite/not, Vat range'** under **'Other Option Category'** and then fill the following two options:
 - i) Select the category—to which your business belongs in the following list:
 - a) Composite Dealer.
 - b) Deals in Item under Schedule- VIII.
 - c) Deals in Goods under Schedule- VIII as well as goods taxable under other Schedules.
 - d) Dealers other than Composite Dealer and Dealers dealing in goods under Schedule-VIII.

- ii) Select the Sales Tax/ VAT range / turnover range to which your business belongs in the following list:
 - a) AA category- paying sales Tax/VAT more than Rs.2 lakhs per annum. ◦
 - b) A category- paying sales Tax/VAT more than Rs.60, 000/- and upto Rs.2 lakhs per annum. ◦
 - c) B category- paying sales Tax/VAT more than Rs.30, 000/- and upto Rs.60, 000/-per annum. ◦
 - d) C category- paying sales Tax/VAT upto Rs.30, 000/-per annum. ◦
 - e) Composite dealer whose annual taxable turnover is upto Rs.10,00,000/- , paying VAT @1% of gross taxable turnover under Section 15 of the TVAT Act. ◦

Then press **save** button for proceeding further.

- d) Dealer after entering the return period and selecting month of the year will press **submit button**. Select **type of return** and press '**Go**' button. Then press '**new**' button and proceed further. Then system will **display** the TVAT return Form in screen similar to the printed format of TVAT return Form. Fill the Form correctly. At the last page summation, calculation errors & warnings of three pages will be displayed in a consolidated list to the Dealer for rectification. After correction of the errors dealer will press the '**Save Returns**' button to proceed further.
- e) After saving the dealer can delete, modify and submit returns by selecting '**delete**', '**modify**' and '**submit**' option respectively. Once submitted the dealer cannot modify and delete the return.
- f) Then click on the **back** button and return to the main screen.
- g) Then select payment option.

2. Payment Details: Using this option the dealer can see a list of all the returns submitted by him for a particular return period for which no tax has been paid, for payment. The steps are as follows:-

- a) Select **payment details** from the **returns entry module**.
- b) Then the system shows the list of all the returns **submitted for a month** for making payment.
- c) Then click **select** option from the list.
- d) Then **Return payment Form** will be displayed by the system.

- e) Then fill up the form, like Payment mode, Challan no, Date, Micro Code, Bank/office details and amount.
- f) Then click on **Add** button (**Payment more than Rs.100/- exceeding the tax liability in the tax as per return, is not accepted**).
- g) Then click on **Exit** button.
- h) Then click on **Update and Submit** option from return entry.

3. Update and Submit: In this option the dealer can '**submit**,' '**modify**' and '**delete**' all the returns which are not submitted, by selecting '**submit**,' '**modify**' and '**delete**' respectively. The steps are as follows:-

- a) Click '**Update and submit**' option.
- b) Then the system displays the list of all the returns which are not submitted for a month for making payment.
- c) Then if the dealer want to modify, delete or submit returns then he/she can click on the options '**delete**' to delete, '**modify**' to modify and '**submit**' to submit.
- d) After clicking **submit** the system displays the TVAT Return Form which was filled by the Dealer in Entry option with payment details. Then the dealer can print the Form for record before submitting. After clicking '**Submit**' a message will appear "**Submitted Successfully**" then **RR No.**, will be generated with current date for e.g. **RR No: 10481 Date: 05/01/2012**. The RR No. is most important for any future reference. The Dealer **cannot modify** the Form once the form is **submitted successfully**.
- e) Then the dealer can print **acknowledgement** by clicking the **print** option for record.
- f) Then click '**Back**' button and go to main screen.
- g) The dealer can also print the e-return Form later by clicking '**Print Returns**' from the **Returns Entry Module** by filling Year, return period, return type and selecting the form type for his record.

4. Print Returns: In this option The dealer can print the Form later by clicking '**Print Returns**' from the **Returns Entry Module** by filling the Year, Return period, Return type and selecting the Form type. The steps are as follows:-

- a) Select on **Print Returns** from the Return Entry Module.
- b) Then type Year in **Year** field,

- c) Then select **return period** from the option such as **Monthly/Quarterly**.
- d) Then click **return type** such as **Original/Revised**.
- e) Then select the form type such as **Form X, XA and XB**.
- f) Then click '**Go**' button.
- g) Then the system will show the list of Return which was submitted by the dealer.
- h) Then click '**Show**' button to see the return.
- i) Then click '**Print**' to print the return.

3. Submission of Returns: After taking out the printed copy of the **Returns** from the **Returns Entry Module** for each period, the dealer shall sign the same and submit it in the concerned Office of the Superintendent of Taxes along with proof of payment of taxes.
