

**The Tripura Sales Tax Tribunal
Regulation, 1986.**

Agartala, Thursday, January 1, 1987 A.D.
Pusa 11, 1908 S.E.

TRIPURA SALES TAX TRIBUNAL
AGARTALA

No. F. 1/ST/TRIB/87

Dated, Agartala, the 1st January, 1987.

NOTIFICATION

THE TRIPURA SALES TAX TRIBUNAL REGULATIONS, 1986.

In exercise of the powers conferred by sub-section(8) of Section 4 of the Tripura Sales Tax Act, 1976, the Tripura Sales Tax Tribunal with the previous sanction of the State Government hereby makes the following regulations, namely :-

1. Short title and commencement -

- (1) These regulations may be called the Tripura sales Tax Tribunal Regulations, 1986.
- (2) They shall come into force on the date of their publication in the official gazette.

2. Definitions -

- (1) In these regulations, unless the context otherwise requires -
 - (i) 'Act' means the Tripura sales Tax Act, 1976;
 - (ii) 'Appeal' means an appeal filed under sub-section (1) of section 22 of the Act.
 - (iii) 'Bench' means a bench of the Tribunal and includes the Chairman or any other member sitting singly or jointly with other members under the provisions of sub-section(7) of section 4 of the Act;
 - (iv) 'Chairman' means the Chairman of the Tribunal;
 - (v) 'Departmental representative' means in relation to an authority under the Act, being a party to proceedings before the Tribunal, a person duly appointed by the Commissioner to attend, appear, act, or plead before the Tribunal and to receive notices issued by the Tribunal.
 - (vi) 'Legal Representative' means a person who in law represents the estate of a deceased, bankrupt, lunatic or of other disabled person and includes any person decided by the Tribunal to represent such person or his estate in the proceedings before the Tribunal unless a Court of competent jurisdiction has decided otherwise.
 - (vii) 'Member' means a member of the Tribunal;
 - (viii) 'Registrar' means a person appointed as Registrar under regulation 3;
 - (ix) 'Rules' means the Tripura Sales Tax Rules, 1976;
 - (x) 'Section' means a section of the Act;
 - (xi) 'Tribunal' means the Tripura Sales Tax Tribunal, constituted under sub-section (4) of Section 4;

- (2) Words and expressions used but not defined in these regulations shall have the same meaning respectively assigned to them in the Act of the rules;

3. Appointment, Powers and functions of the Registrar -

- (1) There shall be a Registrar for the Tribunal who shall be in charge of the day to day office administration of the Tribunal.
- (2) The State Govt. shall appoint the Registrar in consultant with the Chairman of the Tribunal and may appoint any officer of the State Govt. to function as Registrar in addition to his other duties.
- (3) The Registrar shall, as soon as possible after the filling of any petition or application, satisfy himself that -
 - (a) the person presenting it has authority so to do;
 - (b) it conforms to all the provisions of law;
 - (c) it is appeal only against an appellate order under section 20 or a revision order passed under sub-section (1) of Section 21 of the Act; against no other order.
- (4) If the Registrar is satisfied on the above points he shall cause it to be registered. If he is of the opinion that the appeal should not be registered, he should submit the records with his views to the Tribunal for decision.
- (5) Where an appeal petition does not appear to have been made within the period of limitation or where the defects to be remedied are of minor nature, the Registrar may cause it to be registered as aforesaid and call upon the party concerned or his representative to explain or remedy such defects within a week of the receipt of the notice so to do. Extension of time in this regard may be allowed by the Registrar with the concurrence of the Chairman, or, if there is no Chairman, any member. On failure to cause necessary rectification, the matter should be placed before the Bench for hearing on the preliminary issue or issues.
- (6) The Registrar shall exercise overall supervision over the members of the staff, act as the drawing and disbursing officer for the Tribunal and carry out such other duties as may be assigned to him by the Tribunal.
- (7) The official seal of the Tribunal shall be kept in the custody of the registrar.
- (8) Every notice of certified copy of any document (including judgement) shall be signed by the Registrar with the date, month and year of signing and shall be stamped with the official seal of the Tribunal.

4. Sittings of Bench-

- (1) The Tribunal shall hold its sittings at its Head-Quarters in Agartala or such other places as it may consider convenient :

Provided that the Tribunal may, in consideration of the number of appeals in respect of any area or for any other reason, by order, direct that appeals shall be heard at any other convenient place within Tripura.

- (2) A Bench shall hear and determine such appeals and other applications made under the Act or the Rules as the Chairman may by general or special order direct.
- (3) Where there are two or more Benches of the Tribunal working at Head-Quarters or elsewhere the Chairman, or in his absence, the senior-most Member present, may transfer an appeal or any other application from one such Bench to another.

5. Language.

The language for transacting business of the Tribunal shall be English :

Provided that the Chairman or any member of the Tribunal, in his discretion, may receive applications in Bengali.

6. Procedure for filling Appeals-

- (1) A memorandum of appeal in the prescribed form shall be addressed to the Tribunal in duplicate by the petitioner and presented to the Registrar during office hours at the Head-quarters of the Tribunal or to an officer authorised in this behalf by the Registrar.
- (2) A memorandum of appeal sent by post under sub-regulation 1 shall be deemed to have been presented on the day on which it is received in the office of the Tribunal.

7. Endorsement on the memorandum-

The Registrar or the authorised officer shall endorse on every memorandum the date on which it is presented or deemed to have been presented and shall sign the endorsement.

8. Affidavits-

Where a fact, which cannot be borne out by, or is contrary to the record, is alleged, it shall be stated clearly and concisely and supported by a duly sworn affidavit.

9. Respondent-

In an appeal by a dealer the authority against whose order the appeal petition is filed shall be made a respondent to the appeal.

10. Hearing of Appeal-

- (1) The Registrar shall notify to the parties specifying the date and place of hearing of the appeal and send a copy of the memorandum along with copy of the notice to the Departmental representative.
- (2) The issue of a notice referred to in sub-regulation (1) shall not be itself be deemed to mean that the memorandum or the petition has been admitted.
- (3) On the day fixed or any other day to which the hearing may be adjourned, the petitioner shall be heard in support of the petition. The Tribunal shall, then, if necessary, hear the respondent or the departmental representative and in such case the petitioner shall be entitled to reply.
- (4) Where on the day fixed for hearing or any other day to which the hearing may be adjourned, the petitioner or the respondent does not appear on the petition being called for hearing, the Tribunal may, in its discretion, either dismiss the petition for default or as the case may be, hear it exparte.

Provided that where the petition has been dismissed for default or it has been heard exparte, and the petitioner or the respondent appears afterwards during the day and satisfies the Tribunal that there was sufficient cause for his non-appearance at the time when the petition was called for hearing, the Tribunal may make an order with or without costs setting aside the dismissal or as the case may be, the exparte order and restoring the petition for hearing afresh.

EXPLANATION

In these rules the word "appear" means appear in person or through an authorised representative.

11. Continuation of proceedings after death, insolvency etc. of a party-

A petition shall not abate and may be continued by the executor, administrator, liquidator, receiver or other legal representative of a dealer in case of his death, insolvency and lunacy.

12. Orders to be signed, dated and communicated-

- (1) The order of the Bench shall be in writing and shall be signed and dated by the member or members constituting it.
- (2) The Tribunal shall, after the order is signed, cause it to be communicated to the petitioner, and the departmental representative.

13. Stay petitions -

- (1) Every application for stay of recovery of demand shall be presented in duplicate by the applicant in person, or his duly authorised agent, or sent by registered post to the Registrar or any other officer duly authorised in the behalf at the Head-quarters of the Tribunal.
- (2) Every application for stay shall be neatly typed on one side of the paper and shall set forth concisely the following :-
 - (a) Short facts leading to the demand sought to be stayed.
 - (b) The result of appeal or revision and interim orders, if any passed.
 - (c) The exact amount of tax and penalty disputed and the exact amount of tax and penalty admitted.
 - (d) The date of filing the appeal petition before the Tribunal and its number, if known.
 - (e) Reasons in brief for seeking stay.
 - (f) Whether the petitioner is prepared to offer security and if so, in what form.
- (3) The application shall be supported by an affidavit sworn by the applicant or his duly authorised agent.
- (4) Application for stay shall be accompanied by true copies of the assessment order and the order passed in appeal or revision, all in duplicate.
- (5) An application which does not conform to the above requirements is liable to be rejected summarily.

14. Certified copies of Judgement-

A certified copy of every judgement of the Tribunal shall be forwarded to the Commissioner of Taxes as soon as possible by the Registrar. A party or his authorised person may apply to the Registrar for a certified copy of the judgement and in that case usual fees prescribed in Rule 33 of the Tripura Sales Tax Rules, 1976 shall be furnished.

By order
T.N. Chakravorty,
Registrar
Tripura Sales Tax Tribunal