

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-7(33)-TAX/MISC/2018(Part)/33541-670 Dated, Agartala, the 23rd August, 2021

NOTIFICATION

In order to develop specialisation among the tax officials and to put the taxpayers under scrutiny of multiple officers and for speedy disposal of different tax related issues existing structure of the 8(eight) charge offices at Agartala is required to be re-constituted through formation of a separate Adjudication & Recovery Cell as under:

Particulars	Charge Jurisdiction	No. of Officers/Officials	
		Superintendent of Taxes	Inspector of Taxes
Adjudication & Recovery Cell	Charge-I & II	1	2
	Charge-III & IV	1	2
	Charge-V & VI	1	2
	Charge-VII & VIII	1	2
Other than Adjudication & Recovery Cell	Charge-I & II	1	4
	Charge-III & IV	1	3
	Charge-V & VI	1	4
	Charge-VII & VIII	1	4

2. Functions of the Adjudication & Recovery Cell are as follows:

- (i) The Officers posted in the Cell shall be exclusively responsible for assessment, adjudication and recovery of tax of the taxpayers under their respective jurisdiction for the Tripura State Goods and Services Tax Act, 2017; the Tripura Value Added Tax Act, 2004; the Central Sales Tax Act, 1956; the Tripura Professions, Trades, Callings and Employments Taxation Act, 1997; the Tripura Road Development Cess Act, 2018; the Tripura Electricity Duty Act, 2019; the Bengal Agriculture Income Tax Act, 1944 (as extended to Tripura).
- (ii) The Officers posted in the Cell shall be delinked from other day to day works of the charge. However, for disposal of any urgent issue, the concerned officers posted in the said Cell shall discharge their duty as per direction of the supervising authority.
- (iii) For the purpose of assessment of taxpayers under the respective jurisdiction the Superintendent of Taxes posted in the Cell shall call for record from the concerned charge and the same will be provided to him by the concerned charge Superintendent of Taxes. On completion of the adjudication and recovery procedure the same will be returned to the concerned charge.

V. S. P
21/8/21

- (iv) The Superintendent of Taxes posted in the Adjudication & Recovery Cell shall prepare a monthly planner at the beginning of the month for conducting assessment and adjudication of the taxpayers under their jurisdiction and shall call for the relevant records from the concerned Superintendent of Taxes of the said jurisdiction.
- (v) Adjudication procedure with respect to a taxpayer shall be completed within the stipulated deadline as mandated in the Respective Act.
- (vi) Any information / data related with the Adjudication & Recovery Cell shall be provided by the Superintendent of Taxes of the respective jurisdiction assigned with the role of Adjudication & Recovery for the said jurisdiction.

3. Functions of the Charges after formation of the Adjudication & Recovery Cell are as follows:

- (i) All works assigned to the charges other than Adjudication & Recovery Cell shall lie with the concerned Charge Superintendent of Taxes of the respective jurisdiction.
- (ii) They shall ensure proper maintenance of records and shall forward the same on requisition to the Superintendent of Taxes posted in the Adjudication & Recovery Cell.
- (iii) Any information / data related other than Adjudication & Recovery Cell shall be provided by the Superintendent of Taxes of the respective jurisdiction.
- (iv) The day to day functioning of the Charge shall lie with the Superintendent of Taxes of the respective jurisdiction.

4. This will take ~~immediate~~ effect. *from 1/9/2021*

5. This is issued in supersession of the earlier Memorandum / Order / Notification issued in this regard.

By order of the Governor,

Vishal
21/8/21
(Dr. Vishal Kumar, IAS)
Joint Secretary
Finance Department
Government of Tripura