

GOVERNMENT OF TRIPURA  
FINANCE DEPARTMENT  
(TAXES & EXCISE)

**NO.F.1-1(49)-TAX/2018**

**Dated, Agartala, the 14<sup>th</sup> August, 2018.**

**NOTIFICATION**

In exercise of the powers conferred by Section 34 of the Tripura Road Development Cess Ordinance, 2018 (Tripura Ordinance No. 2 of 2018), the Governor hereby makes the following rules, namely:

**1. Short Title:**

- (1) These rules may be called the “Tripura Road Development Cess Rules, 2018”;
- (2) They shall come into force with effect from the 1<sup>st</sup> day of September, 2018.

**2. Definitions:**

- (1) In the rules, unless the context otherwise requires,
  - (a) “Cess” means the cess on the turnover of sales of Petrol or Diesel or Natural Gas, as the case may be, levied under Section 3;
  - (b) “Form” means a form appended to these rules;
  - (c) “Ordinance” means the Tripura Road Development Cess Ordinance, 2018;
  - (d) “Registering authority” means the Collector or any officer, (being an officer appointed to assist Collector), to whom the Collector has delegated his powers in this behalf under section 28;
  - (e) “Registered dealer” means a dealer registered under Section 8;
  - (f) “Section” means a section of the Ordinance;
  - (g) “Taxation Act” means the Tripura Value Added Tax Act, 2004.

- (2) Words and expressions used in these rules and not defined, but defined in the Ordinance shall have the meaning, respectively, assigned to them in the Ordinance.

**3. Appointment of officers to assist the Collector:**

The designations of persons appointed to assist the Collector under clause (d) of sub-section (1) of section 10 shall be as follows, namely

- (1) Joint Collector of Cess,
- (2) Deputy Collector of Cess,
- (3) Assistant Collector of Cess,
- (4) Superintendent of Cess,
- (5) Inspector of Cess.

**4. Application for registration certificate:**

For obtaining registration certificate under Section 8, a dealer shall make an application in Form A to the registering authority of the area, within whose jurisdiction such dealer carries on business or in which place his business is situated. Such an application shall be made within ten days from the date of –

- (a) the publication of these rules, or
- (b) obtaining registration under the Taxation Act.

**5. Form and particulars of registration certificate:**

Every registration certificate issued to the dealer shall be in Form B.

**6. Amendment of registration certificate:**

- (1) Any dealer, desirous of having his registration certificate altered, shall submit the registration certificate to the registering authority, alongwith an application stating the nature of the alterations desired and the reasons thereof;
- (2) The registering authority may at any time alter a registration certificate issued under these rules;

Provided that no such alteration shall be inconsistent with any provision of this Ordinance or these rules.

**7. Suspension or cancellation of registration certificate:**

A registering authority, making an order of suspension or cancellation of registration certificate of a dealer under Section 9, shall record the reasons for making such order and shall, if so requested, furnish a copy of such order together with the reasons for it to the registered dealer.

**8. Duplicate of registration certificate:**

On an application made by a holder of a registration certificate, the registering authority may furnish a duplicate of the registration certificate, issued under these rules, on the ground that it is lost or destroyed or otherwise damaged.

**9. Production of registration certificate on demand:**

Every registered dealer shall produce the registration certificate issued under rule 5 or rule 8, whenever called upon to do so by an officer duly empowered in this behalf.

**10. Rate of cess:**

The rate of cess levied under sub-section (2) of section 3 shall be 2% of turnover of sales of Petrol, Diesel and Natural Gas.

**11. Levy of cess:**

Every dealer shall, within a period of one calendar month immediately succeeding the month for which any return is required to be furnished, pay cess at the relevant rate specified in rule 10 on the turnover of sales of Petrol or Diesel or Natural Gas, as the case may be, made by him during each calendar month.

**12. Manner of arriving at total turnover of sales of Petrol, Diesel and Natural Gas for the purpose of determination of cess:**

- (1) A registered dealer shall indicate separately cess charged in his bill or invoice;
- (2) The registered dealer shall calculate the amount of cess at the applicable rate specified in rule 10 on the total turnover of sales of

Petrol or Diesel or Natural Gas, as the case may be, under Taxation Act.

**13. Furnishing of returns of turnover of sales of Petrol, Diesel and Natural Gas:**

- (1) Every dealer who is liable to pay cess, on turnover of sales of Petrol or Diesel or Natural Gas, as the case may be, under rule 11, shall, within one month from the expiry of each month, submit to the registering authority a return in Form D alongwith declaration in Form C;
- (2) Where a dealer intends to pay the amount of cess, arrears of cess, interest or fine, into a Government Treasury, he shall alongwith the requisite amount of money, submit it to by a Treasury Challan, in quadruplicate in Form E;
- (3) Every dealer shall, alongwith the return in Form D, furnish a copy of the Treasury Challan as proof of his having paid the amount of the cess mentioned in such return.

**14. Refund of cess:**

- (1) Where the amount already paid as cess in respect of any period exceeds the amount assessed under Section 14 or in an appeal under Section 16 or as the case may be, in revision, if any, under section 17, the registering authority shall, on an application of the registered dealer, who has paid such excess amount, allow such dealer to adjust the amount so paid in excess towards the amount of cess to be paid in the subsequent month by him and shall issue an adjustment order in Form F;
- (2) A registered dealer who makes an application for refund under Section 7 shall be granted a refund of the cess paid by him on his purchases by a refund payment order in Form G, subject to the following conditions, namely:-
  - (a) the dealer who had sold the Petrol or Diesel or Natural Gas, as the case may be, to the claimant dealer has credited into the Government treasury the amount of cess charged by him on the sales made to the claimant dealer in respect of which the claim of refund has been made,

- (b) the claimant dealer has sold such Petrol or Diesel or Natural Gas, as the case may be, either in the inter-State trade or in the course of export out of country within six months of the date the purchase.

**15. Dealer to keep and maintain accounts:**

Every dealer shall keep and maintain account of sales of Petrol or Diesel or Natural Gas, as the case may be, under section 11 of the Ordinance.

**16. Procedure in case of non-payment of cess:**

- (1) Where any dealer fails to pay the amount of cess under rule 11 or any amount of cess assessed under Section 14 or any amount that may become payable under Section 17 or Section 20 and found to be due from him, the registering authority shall cause a notice in Form H to be served on such dealer requiring him to pay the aforesaid cess within fifteen days from the date of service of the said notice;
- (2) Every notice under sub-rule (1) may be served on such dealer by delivering it to him in person or at his ordinary place of business or through mobile sms or email;
- (3) Where the dealer fails to pay amount of cess within the time limit stated in the notice under sub-rule (1), the registering authority may proceed to recover from him the sum payable, as recoverable under Section 32.

**17. Investigating officer:**

Every officer, not below the rank of Inspector of Cess, shall have the power to investigate all offences punishable under the Ordinance, as provided in Section 27.

**18. Appellate authorities:**

- (1) An appeal against an order passed by a Superintendent of Cess shall lie to the Assistant Collector of Cess or any other officer specially empowered in this behalf by the Collector of Cess, to whom he is subordinate;

- (2) An appeal against an order passed by Assistant Collector of Cess or any other officer specially empowered in this behalf by the Collector of Cess, shall lie to the Tribunal.

**19. Submission of memorandum of appeal:**

- (1) Every appeal shall-
- i be in writing;
  - ii specify the name and address of the appellant;
  - iii specify the date of the order appealed against and the designation of the officer by whom it has been passed;
  - iv contain a clear statement of facts;
  - v state precisely the relief prayed for; and
  - vi be signed and verified by the appellant or an agent authorized in writing, in this behalf, by the appellant.
- (2) The memorandum of appeal shall be accompanied by the certified copy of the order appealed against, and in case of an appeal against an order of assessment, also by a certificate from the registering authority that the amount of cess assessed has been duly paid up, unless the omission to produce such order or copy of certificate is explained at the time of presentation to the satisfaction of the appellate authority.
- (3) The memorandum of appeal shall either be presented to the appellate authority by the appellant or his authorised representative.

**20. Summary rejection of appeal:**

An appellate authority may summarily reject an appeal if the memorandum of appeal does not comply with the requirements of rule 19, or for any other reason to be recorded in writing;

Provided that no appeal shall be summarily rejected unless the appellant is given a reasonable opportunity of being heard.

**21. Fixing the date of hearing of appeal:**

Where the appellate authority does not reject the appeal summarily, it shall fix a date for hearing the appellant or his authorised representative.

**22. Application for revision:**

(1) Every revision shall

- i be in writing;
- ii specify the name and address of the applicant;
- iii specify the date of the order against which revision application has been filed and the designation of the officer by whom it has been passed;
- iv contain a clear statement of facts;
- v state precisely the relief prayed for; and
- vi be signed and verified by the applicant or an agent authorized in writing, in this behalf, by the applicant.

(2) An application for revision of any order of assessment or an order passed in appeal against such order, shall be accompanied by a certificate from the registering authority that the amount of cess assessed thereunder has been duly paid unless the omission to produce such certificate is explained at the time of presentation of such application to the satisfaction of the authority to whom it is made.

(3) The application for revision shall either be presented to the revisional authority by the applicant or his authorised representative.

**23. Transmission of copy of order to officer whose order forms subject matter of appeal or revision:**

A copy of the order passed in appeal or revision shall be sent to the officer whose order forms the subject matter of the appeal or revision proceedings.

**24. Fees:**

(1) The following fees shall be payable –

- i upon an application for registration – rupees hundred;
- ii upon an application for amendment of registration – rupees hundred;
- iii upon an application for duplicate copy of certificate of registration – rupees hundred;
- iv upon a memorandum of appeal against an order of assessment, fine and interest – rupees two hundred;
- v upon an application for revision of an order of assessment, an appellate order, fine and interest – rupees five hundred; and
- vi any other miscellaneous application – rupees fifty.

(2) All the fees payable under these Rules shall be paid in Court Fee stamps.

**25. Fine for contravention of these rules:**

Any person contravening any of the provisions of these rules, shall on conviction, if such offence is not otherwise punishable under the Ordinance, be punished with a fine which may extend to ten thousand rupees and in the case of continuing contravention with an additional fine which may extend to hundred rupees for each day during which such contravention continues, after conviction for the first such contravention.



**FORM A**  
**(see rule 4)**

**Application for Registration**

To,  
The Registering Authority  
.....  
.....  
.....

Sir,

I am/we are holding TIN ..... under the Tripura Value Added Tax Act, 2004, hereby apply for obtaining the registration certificate under section 8 of the Tripura Road Development Cess Ordinance, 2018.

1. Name:
2. Address:
3. Nature of business:  
(Importer, Manufacturer, Reseller)
4. Commodities:
5. Additional place of business:
  - 1.
  - 2.
  - 3.

Place :	Signature of applicant/authorized person
Date :	Name in full (in Block letters):
	Designation:

**FORM B**  
**(See rule 5)**

**Registration Certificate.**

Registration Certificate No.

Date of issue

TIN..... under the Tripura Value Added Tax Act, 2004

Date of issue

1. Name:
2. Address:
3. Nature of business:  
(Importer, Manufacturer, Reseller)
4. Commodities:
5. Additional place of business
  - 1.
  - 2.
  - 3.

This Certificate is valid from ..... until  
cancelled/suspended.

Place :

Signature of issuing authority

Date :

Name:

Designation:

**FORM C**  
**(see rule 13)**

I/We\*, ..... designation .....  
of ..... (name & address of the dealer) do hereby declare that the dealer is holding registration certificate no. .... dated ..... issued under the Tripura Road Development Cess Rules, 2018 and the dealer has purchased from ..... (name of selling dealer) vide invoice no. .... dated ..... as under:

<b>Purchase amount</b>							
<b>Petrol</b>		<b>Diesel</b>		<b>Natural Gas</b>		<b>Total</b>	
Quantity (in units)	Value (in Rs.)	Quantity (in units)	Value (in Rs.)	Quantity (in units)	Value (in Rs.)	Quantity (in units)	Value (in Rs.)

**2.** Out of Petrol/Diesel/Natural Gas\* so purchased is sold in the course of inter-state trade / export outside India within six month from the date of its purchase as under:

<b>Sales amount</b>							
<b>Petrol</b>		<b>Diesel</b>		<b>Natural Gas</b>		<b>Total</b>	
Quantity (in units)	Value (in Rs.)	Quantity (in units)	Value (in Rs.)	Quantity (in units)	Value (in Rs.)	Quantity (in units)	Value (in Rs.)

**3.** The turnover of sales of Petrol/Diesel/Natural Gas\* mentioned in Sl. No. 2 shall be excluded in the return to be furnished in Form D.

Place :

Signature

Name in full (in Block letters):

Date :

Designation:

\* Strikeout whichever is not applicable.

**FORM D**  
(see rule 13)

**Return showing turnover of Petrol/Diesel/Natural Gas\* and cess payable**

1. Name:
2. Address:
3. Registration Certificate No:
4. Period: From ..... to .....

5. Gross turnover of sales of Petrol/Diesel/Natural Gas\* :

<b>Gross Turnover (in Rs.)</b>			
<b>Petrol</b>	<b>Diesel</b>	<b>Natural Gas</b>	<b>Total</b>

6. Turnover of sales of Petrol/Diesel/Natural Gas\* where cess is paid to the selling dealer on purchases of Petrol/Diesel/Natural Gas\*:

<b>Sales Turnover (in Rs.)</b>			
<b>Petrol</b>	<b>Diesel</b>	<b>Natural Gas</b>	<b>Total</b>

7. Turnover of sales of Petrol/Diesel/Natural Gas\* within six month from the date of its purchase(annexed declaration in Form C):

<b>Sales Turnover (in Rs.)</b>				
<b>Particulars</b>	<b>Petrol</b>	<b>Diesel</b>	<b>Natural Gas</b>	<b>Total</b>
(i) In the course of inter-state trade				
(ii) In the course of export out of India				
(iv) Grand Total [(i)+(ii)]				

8. Net turnover of sales of Petrol/Diesel/Natural Gas\* (5-6-7):

9. Amount of Cess payable:

10. Amount of refund adjustment order:

11. Payment details:

Cess:

Interest:

Fine:

Challan No. & Date:

Bank Scroll No. & Date:

I/We\* solemnly declare that the above information is true to the best of my/our\* knowledge and belief.

Place :

Signature

Name in full (in Block letters):

Date :

Designation:

\*Strikeout whichever is not applicable.

**FORM E**  
**(see rule 13)**

**Challan of payment of Cess**

1. Name of the dealer:
2. Address:
3. Registration Certificate No.:
4. Period ..... to .....
5. Amount of Cess Rs.
6. Amount of Interest Rs.
7. Amount of fine Rs.
8. Total Amount Paid Rs.

In words Rupees .....

Challan No. & Date:

Signature of the dealer or  
authorised person

FOR TREASURY OFFICE USE ONLY

1. Received payment of Rs.  
(Rupees .....)
2. Scroll No.:
3. Date:

Treasury Officer / Sub-Treasury Officer

**FORM F**  
**(see rule 14)**

**Refund Adjustment Order**

1. Name of the dealer:
  
2. Address:
  
3. Registration Certificate No.:
  
4. Period ..... to .....
  
5. Amount of Refund to be adjusted:
  
6. Name and designation of the Officer granting adjustment:
  
7. Reason for refund adjustment:

Place :

Signature of the granting officer

Date :

Designation

**FORM G**  
**(see rule 14)**

**Refund Payment Order**

1. Name of the dealer:
  
2. Address:
  
3. Registration Certificate No.:
  
8. Period ..... to .....
  
4. Amount of refund:
  
5. Name and designation of the Officer granting refund:
  
6. Reason for refund:

Place : Signature of the granting officer

Date : Designation



**FORM H**  
**(see rule 16)**

**Notice for demand**

To,

.....  
.....

Registration Certificate No.:

Sir,

You are required to pay the sum of Rs. .... (Rupees ..... ) for the period ..... to ..... as under as per assessment / re-assessment / revision order / appeal order\*:

- |                       |      |
|-----------------------|------|
| 1. Amount of Cess     | : Rs |
| 2. Amount of Fine     | : Rs |
| 3. Amount of Interest | : Rs |

You are hereby directed to pay the outstanding dues of Rs.....(Rupees ..... ) in to the Government Treasury within 15 days from the date of receipt of this notice failing which the same will be recovered as an arrears of land revenue.

Place :

Date :


Signature of issuing authority

Name:

Designation:

\* Strikeout whichever is not applicable.

By Order of the Governor,

  
**(L. K. Gupta)**  
Principal Secretary  
Government of Tripura  
Finance Department