

**GOVERNMENT OF MANIPUR
DEPARTMENT OF TAXES**

NOTIFICATION
Imphal, the 9th Nov., 2012

No. Tax/4(6)/IMP/2010/323 In exercise of the powers conferred under clause (A) of the Secretariat: Finance Department, Government of Manipur, Notification vide No.5/160/2011-FD (TAX) dated 10/07/2012 on "e-Payment of Taxes" (e-Pot) through SBI Portal, the 21st November 2012 is appointed as the effective date for implementation of the above Notification.



(Modak Hrisheekesh Arvind)
Commissioner of taxes, Manipur.

GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(Expenditure Section)

NOTIFICATION

Imphal, the 10th July, 2012.

No. 5/160/2011-FD (TAX): The question of simplifying the present procedures for payment of Taxes/VAT etc. being made at the counter of the Treasury link-Bank Branches has been under consideration of the Government for sometime past. The existing system of payment of taxes has no provisions for e-Payment of tax by registered dealers.

With the introduction of e-Payment system by the State Government and following the amendment of the Manipur Value Added Tax Rules, 2005 vide Notification No. 5/160/2011-FD(TAX) dated 16th June, 2012, the Governor of Manipur is pleased to introduce the following alternate system for receipt of various taxes of the State Government from the Tax payers through 'Internet Banking' and to order the implementation of IT integrated system for collection of tax revenues through Net-Banking.

A. Short title and Commencement: This Scheme shall be called 'e-Payment of Taxes' (e-PoT) of the Government of Manipur and it shall take effect from the date notified by a separate Notification.

B. Definitions: In this scheme unless the context otherwise requires;

- (a) 'Bank' means any Bank, so authorized by the State Government in Finance Department to transact such business of e-Receipt on behalf of the State Government, including the specified branch/branches of the Bank/Banks, so authorized by the State Government, who shall be responsible for rendering the accounts to the 'Accounts Rendering Unit'.
- (b) 'Accounts Rendering Unit' means a unit/office of the State Government under the Directorate of Treasuries and Accounts, Manipur, which shall function as 'Cyber Treasury' in respect of e-Receipt for the purpose of submission of the monthly accounts to the Accountant General (A&E), Manipur.
- (c) The term 'Computer' means any electronic, magnetic, optical or other high-speed data processing device or system which performs logical, arithmetic and memory functions by manipulations of electronic, magnetic or optical impulses, and includes all input, output, processing, storage, computer software or communication facilities which are connected or related to the computer in a computer system or computer network as defined in Information Technology Act, 2000.
- (d) '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 instruction, 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.
- (e) 'Commissionerate of Taxes' means the Commissioner of Taxes appointed by Government of Manipur empowering to discharge the function such authority as specified under the various Taxation Laws of the State.


10/7/12

C. Details of the Scheme:-

1. Procedure for e-payment of tax:

The State Government e-tax facility shall be available as an online service for paying VAT/CST and other taxes of the Commissionerate of Taxes. Tax payers/Dealers can pay their tax dues online through Net-Banking under this Scheme, wherein, for VAT and CST, registered dealers, TIN shall be mandatory. To make online payment of Sales Tax/VAT and other taxes of the Commissionerate of Taxes, Manipur, through Internet facility, the Taxpayer shall login to the Department's website and select the 'Type of Tax' under which payment is to be made. After that the Tax payer shall fill up the 'e-Payment form' and verify it. Then, the system will auto-generate a 'Unique Payment Reference Number' (UPRN) and an SMS alert will go to the dealer's mobile number containing the UPRN. After this, the Tax payer shall click the relevant field to make payment through SBI Net Banking. The Tax payer shall login using his/her SBI net banking user name and password. The payment details would be displayed to the Tax payer which he/she has to verify and confirm. On confirmation, the Tax payer's SBI account details will be displayed along with the payment status. An SMS alert will also go to the Tax payer's mobile number from the bank containing the Bank Unique Receipt Number (BURN). The Tax payer shall then be re-directed to the Department's website where the status of e-PoT will be displayed. The Tax payer shall print the copy of e-Challan and shall mention the UPRN for any future reference of the tax Payment.

2. The facility shall be made available 24x7. Any transaction carried out on a holiday shall be taken on account on the next working day. If the last due date for any payment happens to be a holiday, the Tax payer shall complete the transaction one working day prior to the deadline. For example, if 31st March is the last date for certain payment and it happens to be holiday, transaction should be completed by 30th of March.

3. The Role of the Tax payers, the Bank Branch, the Accounts Rendering Unit and the Commissioner of Taxes, Manipur shall be as follows:-

I. Role of the Tax Payer:

- a. When a Tax payer desires to make any e-Payment of Tax (e-PoT) to the Commissionerate of Taxes, Manipur, online through internet and has a bank account in the authorized Bank with Net-Banking facilities, he/she shall go to the website of the Department of Taxes, Manipur and fill up the 'e-Payment form' where the Tax payer shall select the type of tax Central Sales Tax (CST) / Value Added Tax (VAT) etc. enter the registration number, in case of VAT and CST registered dealers, select the period of payment, insert the amount in proper column (Tax/interest/penalty/Advance Tax etc.), select the Bank Account Number of the Tax payer to be debited, completely and properly, confirm the transaction, generate and print the e-Challan.
- b. The Tax payer at the time of printing the e-Challan shall verify that the 17 (seventeen) character Bank Unique Receipt Number is printed in the e-Challan generated through the computer system.
- c. In future, this e-Challan shall be identified by the Unique Payment Reference Number (UPRN) and the Tax payer shall quote this number for any future reference for settlement of dispute to the competent authority [Bank/Commissionerate of Taxes/Accounts Rendering Unit/Accountant General (A&E), Manipur.]

10/5/12

II. Role of the Bank:

- a. The Bank shall verify the Tax payers Net Banking account number and allow the Tax payer to complete the transaction.
- b. After completion of the transaction, the Bank shall generate a seventeen character Bank Unique Receipt Number (BURN) comprising first five characters being 'Branch Code' the next six characters are 'DDMMYY' and next six characters being unique serial number.
- c. In future, each such transaction shall be identified by the Bank Unique Receipt Number (BURN).
- d. As per operational requirements of the State Bank of India (SBI), the authorized bank, all e-Payment transactions carried out at the e-Payment gateway/portal of the bank till 20.00 hrs on any given day will be considered as payment made on that date, whereas all transactions beyond 20.00 hrs on any day will be considered as payment made the next day.
- e. The Bank shall send the print out of daily scroll and soft copy of the scroll to the Accounts Rendering Unit and Commissioner of Taxes on daily basis in proper format.
- f. The Bank shall send a 'No transaction Report' to the Accounts Rendering Unit if there is no transaction on any day.
- g. At the end of the month, the Bank Branch shall send the Date-wise Monthly Statement (DMS) to the Accounts rendering Unit.

III. Role of Accounts Rendering Unit:

- a. Accounts Rendering Unit shall ensure that the Bank send the data for the proper date according to the specified format.
- b. After validation of the format, the Accounts Rendering Unit shall generate the Challan Numbers of the e-Challan on a daily basis, on their immediate next working day and make it available to the Commissioner of Taxes, Manipur.
- c. Accounts Rendering Unit shall generate the monthly accounts with the help of the computer and reconcile the DMS submitted by the Bank. They shall submit the monthly 'Cash Account and List of payment' in usual form along with the 'Verified Date-wise Monthly Statement (VDMS)' and 'Top Schedule' of Receipt to the Accountant General (A&E), Manipur.
- d. Accounts Rendering Unit shall send a soft copy scroll with Challan No. after verification to the Commissioner of Taxes, Manipur at the end of each month for cross verification.

IV. Role of Commissioner of Taxes, Manipur:

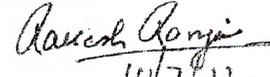
- a. Commissioner of Taxes on receipt of the soft copy from the Accounts Rendering Unit shall verify the database through the computer system.
- b. In case of any discrepancy, the Commissioner of Taxes shall bring it to the notice of the Accounts Rendering Unit immediately.
- c. The Accounts Rendering Unit, the concerned Bank and Commissioner of Taxes shall reconcile the discrepancy, if any.

Further, it has also been decided by the Government to take up a Pilot Project for this purpose. Accordingly, the Governor of Manipur is pleased to decide that the Directorate of Treasuries & Accounts, Manipur shall act as 'Accounts Rendering Unit' and State Bank of India, Imphal (Main Branch) shall act as 'Authorized Bank Branch' for the purpose of this scheme.


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The State Bank of India, Imphal (Main Branch) shall send the hard-copy printout of scroll and transmit the softcopy of scroll to the Directorate of Treasuries & Accounts, Manipur on daily basis on their next working day. At the end of the month the State Bank of India, Imphal (Main Branch) shall also send the DMS to the Directorate of Treasuries & Accounts, Manipur and the Directorate of Treasuries & Accounts, Manipur shall prepare the accounts with the help of electronically sent data of the bank and send the compiled monthly 'Cash Account' and 'List of Payment' to the Accountant General (A&E), Manipur along with the VDMS.

By Orders & in the name of
the Governor,



(Rakesh Ranjan)

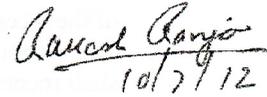
Commissioner (Finance) to the
Govt. of Manipur,

Memo.No... No. 5/160/2011-FD (TAX):

Imphal, the 26th June, 2012

Copy:-

1. Secretary to His Excellency, Governor of Manipur, Raj Bhavan, Imphal
2. Secretary to the Hon'ble Chief Minister, Govt. of Manipur.
3. All PPSs/PSs to Hon'ble Ministers, Manipur
4. Staff Officer to Chief Secretary, Govt. of Manipur, Imphal.
5. Addl. Chief Secretary, Govt. of Manipur
6. The Accountant General, Manipur, Imphal
7. All Principal Secretaries/Commissioners/Secretaries/ Deputy Commissioners to the Govt. of Manipur.
8. All Deputy Commissioners, Manipur.
9. The Commissioner of Taxes, Manipur. He is requested to take necessary action for publication of this Notification in the Extraordinary Gazette of Manipur.
10. The Assistant General Manager, SBI, Regional office, Imphal.
11. All Heads of Department.
12. The Director of Information and Public Relations, Manipur for wide publicity
13. The Director (Printing & Sty), Manipur. He is requested to publish this in the Extraordinary Gazette and 50(fifty) spare copies may be sent to the Finance Dept. immediately.
14. All Corporations/Local Bodies/Authorities in Manipur
15. Director Treasuries & Accounts and all Treasury officers/Sub-treasury officers in Manipur
16. Office Copy.



(Rakesh Ranjan)

Commissioner (Finance) to the
Govt. of Manipur,