

TRIPURA GAZETTE



Published by Authority
EXTRAORDINARY ISSUE

Agartala, Monday, July 19, 2021 A. D., Asadha 28, 1943 S. E.

**PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.**

**GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)**

NO.F.1-11(91)-TAX/GST/2021(PART)

Dated, Agartala, the 19th July, 2021.

NOTIFICATION

In exercise of the powers conferred by section 128 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in **FORM GSTR-7** for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in **FORM GSTR-7** for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees.

By order of the Governor,


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

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**GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)**

NO.F.1-11(91)-TAX/GST/2021(PART)

Dated, Agartala, the 19th July, 2021.

NOTIFICATION

In exercise of the powers conferred by sub-rule (4) to rule 48 of the Tripura State Goods and Services Tax Rules, 2017 (hereinafter referred as said rules), the Government, on the recommendations of the Council, hereby notifies registered person, other than a government department, a local authority, those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in a financial year exceeds fifty crore rupees, as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

2. This is in supersession of this Department's notification number F.1-11(91)-TAX/GST/2021, dated the 26th March, 2021, published in the Tripura Gazette, Extraordinary Issue, vide number 734 dated 26th March, 2021.

3. Notwithstanding such supersession, any action taken under those notifications, superseded hereby, are saved and to be construed as taken under this notification.

By order of the Governor,


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


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FINANCE DEPARTMENT
(TAXES & EXCISE)**

No.F.1-11(91)-TAX/GST/2021(PART)

Dated, Agartala, the 19th July, 2021.

NOTIFICATION

In exercise of the powers conferred by section 128 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act, by any registered person for failure to furnish the return in **FORM GSTR-4** by the due date, which is in excess of an amount of twenty five rupees for every day during which such failure continues:

Provided that where the total amount payable in lieu of central tax in the said return is nil, the amount of late fee payable under section 47 of the said Act, by any registered person for failure to furnish the said return by the due date shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

Provided further the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.

Provided also that late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of central tax payable in the said return is nil, for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March, 2020 by the due date but furnishes the said return between the period from 22nd day of September, 2020 to 31st day of October, 2020.

Provided also that the total amount of late fee payable under section 47 of the said Act for financial year 2021-22 onwards, by the registered persons who fail to furnish the return in **FORM GSTR-4** by the due date, shall stand waived -

- (i) which is in excess of two hundred and fifty rupees where the total amount of central tax payable in the said return is nil;
- (ii) which is in excess of one thousand rupees for the registered persons other than those covered under clause (i).

2. This is in supersession of this Department's notification number F.1-11(91)-TAX/GST/2017(Part), dated the 5th January, 2018, published in the Tripura Gazette, Extraordinary Issue, vide number 8 dated 5th January, 2018, notification number F.1-11(91)-TAX/GST/2017(Part-VI), dated the 31st December, 2018, published in the Tripura Gazette, Extraordinary Issue, vide number 1412 dated 31st December, 2018 and notification number

Tripura Gazette, Extraordinary Issue, July 19, 2021 A. D.

F.1-11(91)-TAX/GST/2019(Part-V), dated the 17th October, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 2053 dated 17th October, 2020.

3. Notwithstanding such supersession, any action taken under those notifications, superseded hereby, are saved and to be construed as taken under this notification.

By order of the Governor,

Vishal
19/10/20

(Dr. Vishal Kumar, IAS)

Joint Secretary
Government of Tripura
Finance Department

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FINANCE DEPARTMENT
(TAXES & EXCISE)

No.F.1-11(91)-TAX/GST/2021(PART)

Dated, Agartala, the 19th July, 2021.

NOTIFICATION

In exercise of the powers conferred by section 128 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the details of outward supplies for any month/quarter in **FORM GSTR-1** by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where there are no outward supplies in any month/quarter, the amount of late fee payable by such registered person for failure to furnish the said details by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to September, 2018 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 22nd December, 2018 to 31st March, 2019.

Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to November, 2019 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 19th December, 2019 to 17th January, 2020.

Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in **FORM GSTR-1** by the due date, but furnishes the said details on or before the dates mentioned in column (3) of the said Table:-

Table

| Sl. No. (1) | Month/ Quarter (2) | Dates (3) |
|----------------|------------------------|--------------------------|
| 1. | March, 2020 | 10th day of July, 2020 |
| 2. | April, 2020 | 24th day of July, 2020 |
| 3. | May, 2020 | 28th day of July, 2020 |
| 4. | June, 2020 | 05th day of August, 2020 |
| 5. | January to March, 2020 | 17th day of July, 2020 |
| 6. | April to June, 2020 | 03rd day of August, 2020 |

Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onward, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the details of outward supplies in **FORM GSTR-1** by the due date, namely: —

Table

| S. No. (1) | Class of registered persons (2) | Amount (3) |
|-----------------------------|---|--------------------------------------|
| 1. | Registered persons who have nil outward supplies in the tax period | Two hundred and fifty rupees |
| 2. | Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1 | One thousand rupees |
| 3. | Registered persons having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1 | Two thousand and five hundred rupees |

2. This is in supersession of this Department's notification number F.1-11(91)-TAX/GST/2018, dated the 22nd February, 2018, published in the Tripura Gazette, Extraordinary Issue, vide number 59 dated 22nd February, 2018, notification number F.1-11(91)-TAX/GST/2017(Part-VI), dated the 31st December, 2018, published in the Tripura Gazette, Extraordinary Issue, vide number 1414 dated 31st December, 2018, notification number F.1-11(91)-TAX/GST/2019(Part-VI), dated the 8th January, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 64 dated 8th January, 2020, notification number F.1-11(91)-TAX/GST/2020(Part), dated the 27th January, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 315 dated 28th January, 2020, notification number F.1-11(91)-TAX/GST/2020(Part-IV), dated the 21st May, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 1228 dated 21st May, 2020 and notification number F.1-11(91)-TAX/GST/2020(Part-IV), dated the 25th September, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 1936 dated 25th September, 2020.

3. Notwithstanding such supersession, any action taken under those notifications, superseded hereby, are saved and to be construed as taken under this notification.

By order of the Governor,

Vishal
19/7/21

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

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FINANCE DEPARTMENT
(TAXES & EXCISE)

No.F.1-11(91)-TAX/GST/2021(PART)

Dated, Agartala, the 19th July, 2021.

NOTIFICATION

In exercise of the powers conferred by section 128 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No.9 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, and in supersession of the notification of the Government of Tripura in the Finance Department, No.F.1-11(100)-TAX/GST/2017 dated the 13th September, 2017 published in the Tripura Gazette, Extraordinary Issue, vide number 329 dated 15th September, 2017, notification of the Government of Tripura in the Finance Department, No.F.1-11(100)-TAX/GST/2017 dated the 27th October, 2017 published in the Tripura Gazette, Extraordinary Issue, vide number 380 dated 31st October, 2017 and notification of the Government of Tripura in the Finance Department, No.F.1-11(91)-TAX/GST/2017(Part) dated the 22nd November, 2017 published in the Tripura Gazette, Extraordinary Issue, vide number 441 dated the 22nd November, 2017, except as respects things done or omitted to be done before such supersession, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-3B** for the month of July, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of central tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of July, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues:

Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.

Provided also that the amount of late fee payable under section 47 shall stand waived for the tax period as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, but furnishes the said return according to the condition mentioned in the corresponding entry in column (4) of the said Table, namely:--

Table

| Sl. No. | Class of registered persons | Tax period | Condition |
|---------|---|---|---|
| (1) | (2) | (3) | (4) |
| 1. | Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year | February, 2020, March, 2020 and April, 2020 | If return in FORM GSTR-3B is furnished on or before the 24 th day of June, 2020 |

| | | | |
|----|---|----------------|--|
| 2. | Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the State of Tripura | February, 2020 | If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020 |
| | | March, 2020 | If return in FORM GSTR-3B is furnished on or before the 5 th day of July, 2020 |
| | | April, 2020 | If return in FORM GSTR-3B is furnished on or before the 9 th day of July, 2020 |
| | | May, 2020 | If return in FORM GSTR-3B is furnished on or before the 15 th day of September, 2020 |
| | | June, 2020 | If return in FORM GSTR-3B is furnished on or before the 25 th day of September, 2020 |
| | | July, 2020 | If return in FORM GSTR-3B is furnished on or before the 29 th day of September, 2020 |

Provided also that the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived which is in excess of an amount of two hundred and fifty rupees for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020:

Provided also that where the total amount of central tax payable in the said return is nil, the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020.”.

Provided also that for the class of registered persons mentioned in column (2) of the Table of the above proviso, who fail to furnish the returns for the tax period as specified in column (3) of the said Table, according to the condition mentioned in the corresponding entry in column (4) of the said Table, but furnishes the said return till the 30th day of September, 2020, the total amount of late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived for those taxpayers where the total amount of central tax payable in the said return is nil:

Provided also that for the taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year, who fail to furnish the return in **FORM GSTR-3B** for

the months of May, 2020 to July, 2020, by the due date but furnish the said return till the 30th day of September, 2020, the total amount of late fee under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived for those taxpayers where the total amount of central tax payable in the said return is nil.

Provided also that the amount of late fee payable under section 47 shall stand waived for the period as specified in column (4) of the Table given below, for the tax period as specified in the corresponding entry in column (3) of the said Table, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, namely:-

Table

| S. No. (1) | Class of registered persons (2) | Tax period (3) | Period for which late fee waived (4) |
|------------|--|--|--|
| 1. | Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year | March, 2021, April, 2021 and May, 2021 | Fifteen days from the due date of furnishing return |
| 2. | Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39 | March, 2021 | Sixty days from the due date of furnishing return |
| | | April, 2021 | Forty-five days from the due date of furnishing return |
| | | May, 2021 | Thirty days from the due date of furnishing return |
| 3 | Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39 | January-March, 2021 | Sixty days from the due date of furnishing return.***; |

Provided also that for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months /quarter of July, 2017 to April, 2021, by the due date but furnish the said return between the period from the 1st day of June, 2021 to the 31st day of August, 2021, the total amount of late fee under section 47 of the said Act, shall stand waived which is in excess of five hundred rupees:

Provided also that where the total amount of central tax payable in the said return is nil, the total amount of late fee under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months / quarter of July, 2017 to April, 2021, by the due date but furnish the said return between the period from the 1st day of June, 2021 to the 31st day of August, 2021:

Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onwards, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, namely: —

Table

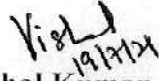
| S. No. (1) | Class of registered persons (2) | Amount (3) |
|-------------------|--|--|
| 1. | Registered persons whose total amount of central tax payable in the said return is nil | Two hundred and fifty rupees |
| 2. | Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1 | One thousand rupees |
| 3. | Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1 | Two thousand and five hundred rupees". |

2. This notification shall be deemed to have come into force with effect from 20th day of May, 2021.

3. This is in supersession of this Department's notification number F.1-11(91)-TAX/GST/2017(Part-IV), dated the 31st December, 2018, published in the Tripura Gazette, Extraordinary Issue, vide number 1413 dated 31st December, 2018, notification number F.1-11(91)-TAX/GST/2020(Part-IV), dated the 21st May, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 1227 dated 21st May, 2020, notification number F.1-11(91)-TAX/GST/2020(Part-IV), dated the 25th September, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 1935 dated 25th September, 2020, notification number F.1-11(91)-TAX/GST/2020(Part-VI), dated the 14th October, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 2046 dated 16th October, 2020 and notification number F.1-11(91)-TAX/GST/2021, dated the 1st June, 2021, published in the Tripura Gazette, Extraordinary Issue, vide number 1003 dated 1st June, 2021.

4. Notwithstanding such supersession, any action taken under those notifications, superseded hereby, are saved and to be construed as taken under this notification.

By order of the Governor,


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

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GOVERNMENT OF TRIPURA FINANCE DEPARTMENT (TAXES & EXCISE)

No.F.1-11(91)-TAX/GST/2021(PART)

Dated, Agartala, the 19th July, 2021.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Tripura State Goods and Services Tax Rules, 2017, namely: -

1. Short title and commencement:-

- (1) These rules may be called the "Tripura State Goods and Services Tax (Fourth Amendment) Rules, 2021";
- (2) They shall come into force on 18th day of May, 2021.

2. Amendment of rule 23:-

In sub-rule (1) of rule 23, after the words "date of the service of the order of cancellation of registration", the words and figures "or within such time period as extended by the Additional Commissioner or the Joint Commissioner or the Commissioner, as the case may be, in exercise of the powers provided under the proviso to sub-section (1) of section 30," shall be inserted;

3. Amendment of rule 90:-

- (1) in sub-rule (3), the following proviso shall be inserted, -

"Provided that the time period, from the date of filing of the refund claim in **FORM GST RFD-01** till the date of communication of the deficiencies in **FORM GST RFD-03** by the proper officer, shall be excluded from the period of two years as specified under sub-section (1) of Section 54, in respect of any such fresh refund claim filed by the applicant after rectification of the deficiencies.";

- (2) after sub-rule (4), the following sub-rules shall be inserted, namely: -

"(5) The applicant may, at any time before issuance of provisional refund sanction order in **FORM GST RFD-04** or final refund sanction order in **FORM GST RFD-06** or payment order in **FORM GST RFD-05** or refund withhold order in **FORM GST RFD-07** or notice in **FORM GST RFD-08**, in respect of any refund application filed in **FORM GST RFD-01**, withdraw the said application for refund by filing an application in **FORM GST RFD-01W**.

(6) On submission of application for withdrawal of refund in **FORM GST RFD-01W**, any amount debited by the applicant from electronic credit ledger or electronic cash ledger, as the case may be, while filing application for refund in **FORM GST RFD-01**, shall be credited back to the ledger from which such debit was made.";

4. Amendment of rule 92:-

- (1) in sub-rule (1), the proviso shall be omitted;
- (2) in sub-rule (2), -
 - (i) for the word and letter "Part B", the word and letter "Part A" shall be substituted;

(ii) the following proviso shall be inserted, namely: -

“Provided that where the proper officer or the Commissioner is satisfied that the refund is no longer liable to be withheld, he may pass an order for release of withheld refund in Part B of **FORM GST RFD- 07.**”;

5. Amendment of rule 96:-

(1) in sub-rule (6), for the word and letter “Part B”, the word and letter “Part A” shall be substituted;

(2) in sub-rule (7), for the words, letters and figures, “after passing an order in **FORM GST RFD-06**”, the words, letters and figures, “by passing an order in **FORM GST RFD-06** after passing an order for release of withheld refund in Part B of **FORM GST RFD-07**” shall be substituted;

6. Amendment of rule 138E:-

In rule 138E, for the words “in respect of a registered person, whether as a supplier or a recipient, who, —” the words “in respect of any outward movement of goods of a registered person, who, —” shall be substituted.

7. Amendment of Forms:-

(1) In **FORM GST REG-21**, under the sub-heading “Instructions for submission of application for revocation of cancellation of registration”, in the first bullet point “after the words “date of service of the order of cancellation of registration”, the words and figures “or within such time period as extended by the Additional Commissioner or the Joint Commissioner or Commissioner, as the case may be, in exercise of the powers provided under proviso to sub-section (1) of section 30,” shall be inserted;

(2) For **FORM GST RFD-07**, the following **FORM** shall be substituted, namely:-

“FORM GST RFD-07

[See rules 92(2) & 96(6)]

Reference No.

Date: <DD/MM/YYYY>

To

_____ (GSTIN/UIN/Temp. ID)
_____ (Name)
_____ (Address)
_____ (ARN)

Part-A

Order for withholding the refund

Refund payable to the taxpayer with respect to ARN specified above are hereby withheld in accordance with the provisions of sub-section (10)/(11) of section 54 of the CGST Act, 2017. The reasons for withholding are given as under:

| S. No. | Particulars | |
|--------|-------------------------------|------------------|
| 1 | ARN | |
| 2 | Amount Claimed in RFD-01 | <Auto-populated> |
| 3 | Amount Inadmissible in RFD-06 | <Auto-populated> |

| | | |
|---|---|--|
| 4 | Amount Adjusted in RFD-06 | <Auto-populated> |
| 5 | Amount Withheld | |
| 6 | Reasons for withholding (More than one reason can be selected) | <ul style="list-style-type: none"> ○ Recoverable dues not paid ○ In view of sub-section 11 of Section 54 ○ On account of fraud (s) of serious nature ○ Others, (specify) |
| 7 | Description of the reasons | (Up to 500 characters, separate file can be attached for detailed reasons) |
| 8 | Record of Personal Hearing | (Up to 500 characters, separate file can be attached for detailed records) |

Part-B

Order for release of withheld refund

This has reference to your refund application <ARN> dated <date> against which the payment of refund amount sanctioned vide order <RFD-06 order no> dated <date> was withheld by this office order <Order Reference No> dated <date>. It has been now found to my satisfaction that the conditions for withholding of refund no longer exist and therefore, the refund amount withheld is hereby allowed to be released as given under:

| S. No. | Particulars | |
|--------|-------------------------------|------------------|
| 1 | ARN | |
| 2 | Amount Claimed in RFD-01 | <Auto-populated> |
| 3 | Amount Inadmissible in RFD-06 | <Auto-populated> |
| 4 | Amount Adjusted in RFD-06 | <Auto-populated> |
| 5 | Amount Withheld in RFD-07 A | <Auto-populated> |
| 6 | Amount Released | |
| 7 | Amount to be Paid | |

Date:
Place:

Signature (DSC):
Name:
Designation:
Office Address: ”;

(3) after **FORM GST RFD-01 B**, the following **FORM** shall be inserted, namely: -

“FORM GST RFD-01 W
[Refer Rule 90(5)]
Application for Withdrawal of Refund Application

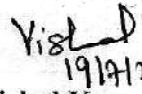
1. ARN:
2. GSTIN:

3. Name of Business (Legal):
4. Trade Name, if any:
5. Tax Period:
6. Amount of Refund Claimed:
7. Grounds for Withdrawing Refund Claim:
 - i. Filed the refund application by mistake
 - ii. Filed Refund Application under wrong category
 - iii. Wrong details mentioned in the refund application
 - iv. Others (Please Specify)
8. Declaration: I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein is true and correct to the best of my/ our knowledge and belief and nothing has been concealed therefrom.

Place:
Date:

Signature of Authorised Signatory
Name
Designation/ Status".

By order of the Governor,


19/7/21
(Dr. Vishal Kumar, IAS)
Joint Secretary
Government of Tripura
Finance Department

Note: The principal rules were published in the Tripura Gazette, Extraordinary Issue, vide notification No. F.1-11(91)-TAX/GST/2017, dated the 22nd June, 2017, published vide number 206 dated the 22nd June, 2017 and last amended vide notification No. F.1-11(91)-TAX/GST/2020(Part), dated the 31st May, 2021 published in the Tripura Gazette, Extraordinary Issue, vide number 1006 dated the 1st June, 2021.


TRIPURA GAZETTE
 सत्यमेव जयते

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EXTRAORDINARY ISSUE

Agartala, Monday, July 19, 2021 A. D., Asadha 28, 1943 S. E.

**PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.**

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

No.F.1-11(91)-TAX/GST/2021(PART)

Dated, Agartala, the 19th July, 2021.

NOTIFICATION

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No.9 of 2017) (hereafter in this notification referred to as the said Act), and in supersession of the notification of the Government of Tripura in the Finance Department No.F.1-11(91)-TAX/GST/2020, dated the 9th November, 2020, published in the Tripura Gazette, Extraordinary Issue, *vide* number 2191, dated the 9th November, 2020, and notification of the Government of Tripura in the Finance Department No.F.1-11(91)-TAX/GST/2020, dated the 9th November, 2020, published in the Tripura Gazette, Extraordinary Issue, *vide* number 2192, dated the 9th November, 2020, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Tripura State Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), for each of the tax periods, till the eleventh day of the month succeeding such tax period:

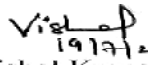
Provided that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the class of registered persons required to furnish return for every quarter under proviso to sub-section (1) of section 39 of the said Act, shall be extended till the thirteenth day of the month succeeding such tax period.

Provided further that the time limit for furnishing the details of outward supplies in **FORM GSTR 1** of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act, for the tax period April, 2021 & May, 2021, shall be extended till the twenty-sixth day of the month succeeding the said tax period.

2. This is in supersession of this Department's notification number F.1-11(91)-TAX/GST/2020(Part-II), dated the 23rd November, 2020, published in the Tripura Gazette, Extraordinary Issue, *vide* number 2401 dated 23rd November, 2020 and notification number F.1-11(91)-TAX/GST/2021, dated the 1st June, 2021, published in the Tripura Gazette, Extraordinary Issue, *vide* number 1005 dated 1st June, 2021.

3. Notwithstanding such supersession, any action taken under those notifications, superseded hereby, are saved and to be construed as taken under this notification.

By order of the Governor,


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

TRIPURA GAZETTE

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Agartala, Monday, July 19, 2021 A. D., Asadha 28, 1943 S. E.

**PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.**

GOVERNMENT OF TRIPURA FINANCE DEPARTMENT (TAXES & EXCISE)

No.F.1-11(91)-TAX/GST/2021(PART)

Dated, Agartala, the 19th July, 2021.

NOTIFICATION

In exercise of the powers conferred by sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No.9 of 2017), the State Government, on the recommendations of the Council, hereby fixes the rate of interest per annum, for the purposes of the sections as specified in column (2) of the Table below, as mentioned in the corresponding entry in column (3) of the said Table.

Table

| Serial Number | Section | Rate of interest (in per cent) |
|---------------|--------------------------------|-----------------------------------|
| (1) | (2) | (3) |
| 1. | Sub-section (1) of section 50 | 18 |
| 2. | sub-section (3) of section 50 | 24 |
| 3. | sub-section (12) of section 54 | 6 |
| 4. | section 56 | 6 |
| 5. | proviso to section 56 | 9 |

Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are liable to pay tax but fail to do so for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely:--

Table

| Sl. No. | Class of registered persons | Rate of interest | Month / Quarter |
|---------|---|--|---|
| (1) | (2) | (3) | (4) |
| 1. | Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year | Nil for first 15 days from the due date, and 9 per cent thereafter till 24 th day of June, 2020 | February, 2020, March 2020, April, 2020 |

| | | | |
|----|---|--|--|
| 2. | Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the State of Tripura | Nil till the 30 th day of June, 2020, and 9 per cent thereafter till the 30 th day of September, 2020 | February, 2020 |
| | | Nil till the 5 th day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020 | March, 2020 |
| | | Nil till the 9 th day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020 | April, 2020 |
| | | Nil till the 15 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020 | May, 2020 |
| | | Nil till the 25 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020 | June, 2020 |
| | | Nil till the 29 th day of September, 2020 and 9 per cent thereafter till the 30 th day of September, 2020 | July, 2020 |
| 3. | Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year | 9 per cent for the first 15 days from the due date and 18 per cent thereafter | March, 2021, April, 2021 and May, 2021 |

| | | | |
|----|--|--|-----------------------------|
| 4. | Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39 | Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter | March, 2021 |
| | | Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter | April, 2021 |
| | | Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter | May, 2021 |
| 5. | Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39 | Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter | March, 2021 |
| | | Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter | April, 2021 |
| | | Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter | May, 2021 |
| 6. | Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39 | Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter | Quarter ending March, 2021. |

2. This notification shall be deemed to have come into force with effect from the 18th day of May, 2021.

3. This is in supersession of this Department's notification number F.1-11(91)-TAX/GST/2017(Part-III), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 221 dated 29th June, 2017, notification number F.1-11(91)-TAX/GST/2020(Part-IV), dated the 21st May, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 1226 dated 21st May, 2020, notification number F.1-11(91)-TAX/GST/2020(Part-IV), dated the 25th September, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 1934 dated 25th September, 2020 and notification number F.1-11(91)-TAX/GST/2021, dated the 1st June, 2021, published in the Tripura Gazette, Extraordinary Issue, vide number 1002 dated 1st June, 2021.

4. Notwithstanding such supersession, any action taken under those notifications, superseded hereby, are saved and to be construed as taken under this notification.

By order of the Governor,

Vishal
19/7/21
(Dr. Vishal Kumar, IAS)
Joint Secretary
Government of Tripura
Finance Department


TRIPURA GAZETTE

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PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2021(PART)

Dated, Agartala, the 19/07/2021.

NOTIFICATION

In exercise of the powers conferred by section 168A of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) (hereafter in this notification referred to as the said Act), in view of the spread of pandemic COVID-19 across many parts of India, the Government, on the recommendations of the Council, hereby notifies, as under,-

(i) where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 15th day of April, 2021 to the 29th day of June, 2021, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 30th day of June, 2021, including for the purposes of--

- (a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the Act stated above; or
- (b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Act stated above;

but, such extension of time shall not be applicable for the compliances of the following provisions of the said Act, namely: -

- (a) Chapter IV;
 - (b) sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;
 - (c) section 39, except sub-section (3), (4) and (5);
 - (d) section 68, in so far as e-way bill is concerned; and
-


(c) rules made under the provisions specified at clause (a) to (d) above :

Provided that where, any time limit for completion of any action, by any authority or by any person, specified in, or prescribed or notified under rule 9 of the Tripura State Goods and Services Tax Rules, 2017, falls during the period from the 1st day of May, 2021 to the 30th day of June, 2021, and where completion of such action has not been made within such time, then, the time limit for completion of such action, shall be extended upto the 15th day of July, 2021;

(ii) in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of sub-section (5), read with sub-section (7) of section 54 of the said Act falls during the period from the 15th day of April, 2021 to the 29th day of June, 2021, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 30th day of June, 2021, whichever is later.

2. This notification shall come into force with effect from the 30th day of May, 2021.
3. This is in supersession of this Department's notification number F.1-11(91)-TAX/GST/2021, dated the 1st June, 2021, published in the Tripura Gazette, Extraordinary Issue, vide number 1001 dated 1st June, 2021.
4. Notwithstanding such supersession, any action taken under those notifications, superseded hereby, are saved and to be construed as taken under this notification.

By order of the Governor,


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

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Agartala, Monday, July 19, 2021 A. D. Asadha 28, 1943 S. E.

PART-- I--Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

**GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)**

NO.F.1-11(91)-TAX/GST/2021(PART)

Dated, Agartala, the 19th July, 2021.

NOTIFICATION

In exercise of the powers conferred by section 148 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No.9 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies the registered persons paying tax under the provisions of section 10 of the said Act or by availing the benefit of notification of the Government of Tripura, Finance Department No. 02/2019-- State Tax (Rate), dated the 8th March, 2019, published in the Tripura Gazette, Extraordinary Issue, vide number 545, dated the 8th March, 2019, (hereinafter referred to as "the said notification") as the class of registered persons who shall follow the special procedure as mentioned below for furnishing of return and payment of tax.

2. The said persons shall furnish a statement, every quarter or, as the case may be, part thereof containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Tripura State Goods and Services Tax Rules, 2017, till the 18th day of the month succeeding such quarter.

Provided that the said persons shall furnish a statement, containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Central Goods and Services Tax Rules, 2017, for the quarter ending 31st March, 2020, till the 7th day of July, 2020.

3. The said persons shall furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4** of the Tripura State Goods and Services Tax Rules, 2017, on or before the 30th day of April following the end of such financial year.

Provided that the said persons shall furnish the return in **FORM GSTR-4** of the Central Goods and Services Tax Rules, 2017, for the financial year ending 31st March, 2020, till the 31st day of October, 2020.

Provided further that the said persons shall furnish the return in **FORM GSTR-4** of the Tripura State Goods and Services Tax Rules, 2017, for the financial year ending 31st March, 2021, upto the 31st day of July, 2021.

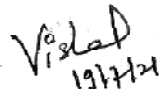
4. The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the provisions of section 37 and section 39 of the said Act if they have furnished **FORM GST CMP-08** and **FORM GSTR-4** as provided in para 2 and para 3 above.

5. This notification shall be deemed to have come into force with effect from the 31st day of May, 2021.

6. This is in supersession of this Department's notification number F.1-11(91)-TAX/GST/2021, dated the 1st June, 2021, published in the Tripura Gazette, Extraordinary Issue, vide number 1000 dated 1st June, 2021.

7. Notwithstanding such supersession, any action taken under those notifications, superseded hereby, are saved and to be construed as taken under this notification.

By order of the Governor,


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

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PART-- I--Orders and Notifications by the Government of Tripura,
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**GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)**

NO.F.1-11(91)-TAX/GST/2021(PART)

Dated, Agartala, the 19th July, 2021.

NOTIFICATION

In exercise of the powers conferred by section 168 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) and sub-rule (3) of rule 45 of the Tripura State Goods and Services Tax Rules, 2017, the Commissioner, with the approval of the Board, hereby extends the time period upto the 30th day of June, 2021, for furnishing the declaration in **FORM GST ITC-04**, in respect of goods dispatched to a job worker or received from a job worker, during the period from 1st January, 2021 to 31st March, 2021.

2. This notification shall be deemed to have come into force with effect from the 31st day of May, 2021.

3. This is in supersession of this Department's notification number F.1-11(91)-TAX/GST/2021, dated the 1st June, 2021, published in the Tripura Gazette, Extraordinary Issue, vide number 1004 dated 1st June, 2021.

4. Notwithstanding such supersession, any action taken under those notifications, superseded hereby, are saved and to be construed as taken under this notification.

By order of the Governor,


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

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PART-- I--Orders and Notifications by the Government of Tripura,
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**GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)**

NO.F.1-11(91)-TAX/GST/2020(Part-V)

Dated, Agartala, the 19th July, 2021.

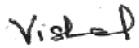
Notification No. 03/2021- State Tax (Rate)

In exercise of the powers conferred by section 148 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of Tripura, in the Finance Department, No.06/2019- State Tax (Rate), dated the 30th March, 2019, published in the Tripura Gazette, Extraordinary Issue, vide number 741, dated the 30th March, 2019—

In the said notification, in the first paragraph,-

- (a) for the words “in whose case the liability to”, the words “, who shall” shall be substituted,
 - (b) for the words “shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier”, the words “in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls” shall be substituted.
2. This notification shall come into force with effect from the 2nd day of June, 2021.

By order of the Governor,


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

Note: - The principal notification No.06/2019- State Tax (Rate), dated the 30th March, 2019, published in the Tripura Gazette, Extraordinary Issue, vide number 741, dated the 30th March, 2019.


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**PART--I-- Orders and Notifications by the Government of Tripura,
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GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2020(Part-V)

Dated, Agartala, the 19/07/2021.

Notification No. 02/2021- State Tax (Rate)

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura, in the Finance Department No.11/2017- State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 231, dated the 29th June, 2017, namely:-

In the said notification, in the Table, -

(a) in serial number 3, against items (i), (ia), (ib), (ic) and (id) in column (3) , in the conditions in column (5), in the fourth proviso, in the Explanation, after clause (ii), the following clause shall be inserted, namely-

“(iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developer-promoter for payment of tax on apartments supplied by the landowner-promoter in such project.”;

(b) in serial number 25,-

(i) after item (ia) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely –

| (3) | (4) | (5) |
|--|-----|-----|
| “(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts. | 2.5 | -” |

(ii) in item (ii) in column (3), for the word, brackets, figures and letter “ and (ia)”, the brackets, figures, letter and word “,(ia) and (ib)” shall be substituted.

2. This notification shall come into force with effect from the 2nd day of June, 2021.

By order of the Governor,

Vishal

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

Note: - The principal notification No. 11/2017 - State Tax (Rate), dated the 29th June, 2017 was published in the Tripura Gazette, Extraordinary Issue, vide number 231, dated the 29th June, 2017 and was last amended by notification No. 02/2020 - State Tax (Rate), dated the 16th April, 2020, was published in the Tripura Gazette, Extraordinary Issue, vide number 906, dated the 16th April, 2020. Items (i), (ia), (ib), (ic) and (id) in Sl. No. 3 was inserted through Notification No. 03/2019-State Tax(Rate), dated 30th March, 2019 was published in the Tripura Gazette, Extraordinary Issue, vide number 774, dated the 30th March, 2019.


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Agartala, Monday, July 19, 2021 A. D., Asadha 28, 1943 S. E.

PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2020(Part-V)

Dated, Agartala, the 19/07/2021.

Notification No. 01/2021-State Tax (Rate)

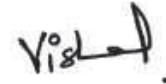
In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura, in the Finance Department, No.1/2017-State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 230, dated the 29th June, 2017, namely:-

In the said notification, -

- (a) in Schedule I - 2.5%, against S. No. 259A, for the entry in column (2), the entry "9503" shall be substituted;
- (b) after Schedule I, in the List 1, after serial number 230 and the entries relating thereto, the following shall be inserted, namely-
" (231). Diethylcarbamazine "

2. This notification shall come into force on the 2nd day of June, 2021.

By order of the Governor,



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

Note:- The principal notification No.1/2017-State Tax (Rate), dated the 29th June, 2017 was published in the Tripura Gazette, Extraordinary Issue, vide number 230, dated the 29th June, 2017 and was last amended by notification No.03/2020- State Tax (Rate), dated the 16th April, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 907, dated the 16th April, 2020. The entry 259A was inserted in Schedule-I through Notification No.27/2017-State Tax (Rate), dated the 23rd September, 2017 was published in the Tripura Gazette, Extraordinary Issue, vide number 350, dated the 7th October, 2017.

TRIPURA GAZETTE



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PART-- I--Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2021(PART)

Dated, Agartala, the 9th August, 2021.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the Government, on the recommendations of the Council, hereby makes the following rules further to amend the Tripura State Goods and Services Tax Rules, 2017, namely:—

1. Short title and commencement. - (1) These rules may be called the "Tripura State Goods and Services Tax (Fifth Amendment) Rules, 2021".

(2) Save and otherwise provided in these rules, they shall come into force on 1st day of June, 2021.

2. In the Tripura State Goods and Services Tax Rules, 2017, —

(i) in sub-rule (1) of rule 26, in the fourth proviso, with effect from the 31st day of May, 2021, for the figures, letters and words "31st day of May, 2021", the figures, letters and words "31st day of August, 2021" shall be substituted;

(ii) in sub-rule (4) of rule 36, for the second proviso, the following proviso shall be substituted, namely:—

"Provided further that such condition shall apply cumulatively for the period April, May and June, 2021 and the return in **FORM GSTR-3B** for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.";

(iii) in sub-rule (2) of rule 59, after the first proviso, the following proviso shall be inserted, namely: —

"Provided further that a registered person may furnish such details, for the month of May, 2021, using IFF from the 1st day of June, 2021 till the 28th day of June, 2021.".

By order of the Governor.

Vishal
91814
(Dr. Vishal Kumar, IAS)
Joint Secretary
Government of Tripura
Finance Department

Note: The principal rules were published in the Tripura Gazette, Extraordinary Issue, vide notification No. F.1-11(91)-TAX/GST/2017, dated the 22nd June, 2017, published vide number 206 dated the 22nd June, 2017 and last amended vide notification No. F.1-11(91)-TAX/GST/2021(PART), dated the 19th July, 2021 published in the Tripura Gazette, Extraordinary Issue, vide number 1379 dated the 19th July, 2021.

TRIPURA GAZETTE



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Agartala, Tuesday, August 3, 2021 A. D., Sravana 12, 1943 S. E.

PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA FINANCE DEPARTMENT (TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2021

Dated, Agartala, the 3rd August, 2021.

Notification No. 04/2021- State Tax (Rate)

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of Tripura, in the Finance Department No.11/2017-State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 231, dated the 29th June, 2017, namely:-

2. In the said notification, in the Table, against serial number 3, in column (3), in item (iv), after clause (f), the following shall be inserted, namely, -

“ Provided that during the period beginning from the 14th June, 2021 and ending with the 30th September, 2021, the state tax on service of description as specified in clause (f), shall, irrespective of rate specified in column (4), be levied at the rate of 2.5 per cent.”.

By order of the Governor,

Vishal D
31/8/21
(Dr. Vishal Kumar, IAS)
Joint Secretary
Government of Tripura
Finance Department

Note: - The principal notification No. 11/2017-State Tax (Rate), dated the 29th June, 2017 was published in the Tripura Gazette, Extraordinary Issue, vide number 231, dated the 29th June, 2017 and was last amended by notification No. 02/2021 - State Tax (Rate), dated the 19th July, 2021, vide number 1370, dated the 19th July, 2021.

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TRIPURA GAZETTE



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EXTRAORDINARY ISSUE

Agartala, Tuesday, August 3, 2021 A. D., Sravana 12, 1943 S. E.

PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA FINANCE DEPARTMENT (TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2021

Dated, Agartala, the 3rd August, 2021.

Notification No. 05/2021- State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) (hereafter in this notification referred to as "the said Act"), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the goods specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, from the so much of the state tax leviable thereon under section 9 of the said Act, as in excess of the amount as specified in corresponding entry in column (4) of the aforesaid Table, namely:-

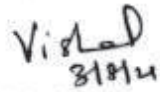
Table

| Sl. No. | Chapter, Heading, Sub-heading or Tariff item | Description of Goods | Rate |
|---------|--|---|------|
| (1) | (2) | (3) | (4) |
| 1 | 2804 | Medical Grade Oxygen | 2.5% |
| 2 | 30 | Tocilizumab | Nil |
| 3 | 30 | Amphotericin B | Nil |
| 4 | 30 | Remdesvir | 2.5% |
| 5 | 30 | Heparin (anti-coagulant) | 2.5% |
| 6 | 3002 or 3822 | Covid-19 testing kits | 2.5% |
| 7 | 3002 or 3822 | Inflammatory Diagnostic (marker) kits, namely- IL6, D-Dimer, CRP (C-Reactive Protein), LDH (Lactate De-Hydrogenase), Ferritin, Pro Calcitonin (PCT) and blood gas reagents. | 2.5% |
| 8 | 3808 94 | Hand Sanitizer | 2.5% |
| 9 | 6506 99 00 | Helmets for use with non-invasive ventilation | 2.5% |
| 10 | 8417 or 8514 | Gas/Electric/other furnaces for crematorium | 2.5% |
| 11 | 9018 19 or 9804 | Pulse Oximeter | 2.5% |
| 12 | 9018 | High flow nasal canula device | 2.5% |
| 13 | 9019 20 or 9804 | Oxygen Concentrator/ generator | 2.5% |

| | | | |
|----|--------------|--|------|
| 14 | 9018 or 9019 | Ventilators | 2.5% |
| 15 | 9019 | BiPAP Machine | 2.5% |
| 16 | 9019 | (i) Non-invasive ventilation nasal or oronasal masks for ICU ventilators (ii) Canula for use with ventilators | 2.5% |
| 17 | 9025 | Temperature check equipment | 2.5% |
| 18 | 8702 or 8703 | Ambulance | 6% |

2. This notification shall remain in force upto and inclusive of the 30th September, 2021.

By order of the Governor,


31/8/21
(Dr. Vishal Kumar, IAS)
Joint Secretary
Government of Tripura
Finance Department

TRIPURA GAZETTE



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Agartala, Tuesday, September 7, 2021 A. D. Bhadra 16, 1943 S. E.

PART-- I--Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2021(PART)

Dated, Agartala, the 7th September, 2021.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the Government, on the recommendations of the Council, hereby makes the following rules further to amend the Tripura State Goods and Services Tax Rules, 2017, namely:-

1. Short title and commencement. - (1) These rules may be called the "Tripura State Goods and Services Tax (Sixth Amendment) Rules, 2021";

(2) They shall come into force from the 1st day of August, 2021.

2. In the Tripura State Goods and Services Tax Rules, 2017 (hereinafter referred to as the Principal rules), for rule 80, the following shall be substituted, namely: -

"80. Annual return.- (1) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year as specified under section 44 electronically in **FORM GSTR-9** on or before the thirty-first day of December following the end of such financial year through the common portal either directly or through a Facilitation Centre notified by the Commissioner;

Provided that a person paying tax under section 10 shall furnish the annual return in **FORM GSTR-9A**.

(2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in **FORM GSTR -9B**.

(3) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under section 44 in **FORM GSTR-9C** along with the annual return referred to in sub-rule (1), on or before the thirty-first day of December following the end of such financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner."

3. In the Principal rules, in FORM GSTR-9, in the instructions, -

(a) in paragraph 4, -

(A) after the expression "or FY 2019-20", the expression "or FY 2020-21" shall be inserted;

(B) in the Table, in second column, for the expression "and 2019-20" wherever they occur, the expression " , 2019-20 and 2020-21" shall be substituted;

(b) in paragraph 5, in the Table, in second column, -

- (A) against serial number 6B, after the expression “FY 2019-20”, the expression “and 2020-21” shall be inserted;
 - (B) against serial numbers 6C and 6D, -
 - (I) after the expression “For FY 2019-20”, the expression “and 2020-21” shall be inserted;
 - (II) for the expression “and 2019-20”, the expression “, 2019-20 and 2020-21” shall be substituted;
 - (C) against serial number 6E, for the expression “FY 2019-20”, the expression “FY 2019-20 and 2020-21” shall be substituted;
 - (D) against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, in the entry, for the expression “2018-19 and 2019-20”, the expression “2018-19, 2019-20 and 2020-21” shall be substituted;
- (c) in paragraph 7, -
- (A) after the expression “April 2020 to September 2020.”, the following expression shall be inserted, namely: -

“For FY 2020-21, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2021 to September 2021.”;
 - (B) in the Table, in second column, -
 - (I) against serial numbers 10 and 11, after the entries, the following entry shall be inserted, namely: -

“For FY 2020-21, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April 2021 to September 2021 shall be declared here.”;
 - (II) against serial number 12, -
 - (1) after the expression “For FY 2019-20, the registered person shall have an option to not fill this table.”, the following entry shall be inserted; namely: -

“For FY 2020-21, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.”;

- (2) for the expression “2018-19 and 2019-20”, the expression “2018-19, 2019-20 and 2020-21” shall be substituted;

(III) against serial number 13, -

- (1) after the expression “reclaimed in FY 2020-21, the details of such ITC reclaimed shall be furnished in the annual return for FY 2020-21,”, the following entry shall be inserted, namely: -

“For FY 2020-21, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used for filling up these details. However, any ITC which was reversed in the FY 2020-21 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2021-22, the details of such ITC reclaimed shall be furnished in the annual return for FY 2021-22.”;

- (2) for the expression “2018-19 and 2019-20”, the expression “2018-19, 2019-20 and 2020-21” shall be substituted;

- (d) in paragraph 8, in the Table, in second column, for the expression “2018-19 and 2019-20” wherever they occur, the expression “2018-19, 2019-20 and 2020-21” shall be substituted.”.

4. In the Principal rules, in **FORM GSTR-9C**, -

(i) in Part A, in the table -

- (a) in Sl no 9, after the entry relating to serial number K, the following serial number and entry relating thereto shall be inserted, namely: -

| | | | | | |
|------|--------|--|--|--|----|
| “K-1 | Others | | | | ”; |
|------|--------|--|--|--|----|

- (b) in Sl no 11, after entry relating to “0.10%”, the following entry shall be inserted, namely: -

| | | | | |
|---------|--|--|--|----|
| “Others | | | | ”; |
|---------|--|--|--|----|

(c) against Pt. V, -

(I) in the heading, for the words “Auditor’s recommendation on additional Liability due to non-reconciliation”, the words “Additional Liability due to non-reconciliation” shall be substituted;

(II) after entry relating to “0.10%”, the following entry shall be inserted, namely: -

| | | | | |
|---------|--|--|--|----|
| “Others | | | | ”; |
|---------|--|--|--|----|

- (ii) after the table, for the portion beginning with “Verification:” and ending with “and balance sheet etc.”, the following shall be substituted, namely: -

“Verification of registered person:

I hereby solemnly affirm and declare that the information given herein above is true and correct and nothing has been concealed there from. I am uploading this self-certified reconciliation statement in **FORM GSTR-9C**. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet, etc.”;

(iii) in the instructions, -

(a) in paragraph 4, in the Table, in second column, for the expression “2018-19 and 2019-20” wherever they occur, the expression “2018-19, 2019-20 and 2020-21” shall be substituted;

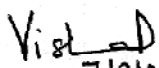
(b) in paragraph 6, in the Table, in second column, for the expression “2018-19 and 2019-20” wherever they occur, the expression “2018-19, 2019-20 and 2020-21” shall be substituted.

(c) for paragraph 7, the following paragraph shall be substituted, namely, -

“7. Part V consists of the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demand which is to be settled by the taxpayer shall be declared in this Table.”;

(iv) Part B Certification shall be omitted.

By order of the Governor,


7/9/21
(Dr. Vishal Kumar, IAS)
Joint Secretary
Government of Tripura
Finance Department

Note: The principal rules were published in the Tripura Gazette, Extraordinary Issue, *vide* notification No. F.1-11(91)-TAX/GST/2017, dated the 22nd June, 2017, published *vide* number 206 dated the 22nd June, 2017 and last amended *vide* notification No. F.1-11(91)-TAX/GST/2021(PART), dated the 9th August, 2021 published in the Tripura Gazette, Extraordinary Issue, *vide* number 1504 dated the 10th August, 2021.

TRIPURA GAZETTE



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EXTRAORDINARY ISSUE

Agartala, Thursday, September 9, 2021 A. D., Bhadra 18, 1943 S. E.

PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

**GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)**

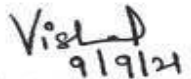
NO.F.1-11(91)-TAX/GST/2021

Dated, Agartala, the 9th September, 2021.

NOTIFICATION

In partial modification of the notifications of the Government of Tripura in the Finance Department, No.F.1-11(91)-TAX/GST/2020(Part-IV), dated the 21st May, 2020, published in the Tripura Gazette, Extraordinary Issue, *vide* number 1230, dated the 21st May, 2020 and No.F.1-11(91)-TAX/GST/2021, dated the 1st June, 2021, published in the Tripura Gazette, Extraordinary Issue, *vide* number 1001, dated the 1st June, 2021, and in exercise of the powers conferred by section 168A of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) (hereafter in this notification referred to as the said Act), the Government of Tripura, on the recommendations of the Council, hereby notifies that where a registration has been cancelled under clause (b) or (c) of sub-section (2) of section 29 of the said Act and the time limit for making an application for revocation of cancellation of registration under sub-section (1) of section 30 of the said Act falls during the period from the 1st day of March, 2020 to 31st day of August, 2021, the time limit for making such application shall be extended upto the 30th day of September, 2021.

By order of the Governor,


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

TRIPURA GAZETTE



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Agartala, Thursday, September 9, 2021 A. D., Bhadra 18, 1943 S. E.

PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2021


Dated, Agartala, the 9th September, 2021.

NOTIFICATION

In exercise of the powers conferred by section 128 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura in the Finance Department, No.F.1-11(91)-TAX/GST/2017(Part-VI), dated the 31st December, 2018, published in the Tripura Gazette, Extraordinary Issue, *vide* number 1413, dated the 31st December, 2018, namely:—

In the said notification, in the ninth and tenth provisos, for the figures, letters and words “31st day of August, 2021”, where ever they occur, the figures, letters and words “30th day of November, 2021” shall be substituted.

By order of the Governor,


91914
(Dr. Vishal Kumar, IAS)
Joint Secretary
Government of Tripura
Finance Department

Note: The principal notification No.F.1-11(91)-TAX/GST/2017(Part-VI), dated 31st December, 2018 was published in the Tripura Gazette, Extraordinary Issue, *vide* number 1413, dated the 31st December, 2018 and was last amended *vide* notification number No.F.1-11(91)-TAX/GST/2021(PART), dated the 19th July, 2021, published in the Tripura Gazette, Extraordinary Issue, *vide* number 1380, dated the 19th July, 2021.

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TRIPURA GAZETTE

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PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

No.F. 1-11(91)-TAX/GST/2021(PART)

Dated, Agartala the 22 / 09 / 2021.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the Government, on the recommendations of the Council, hereby makes the following rules further to amend the Tripura State Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement. - (1) These rules may be called the “Tripura State Goods and Services Tax (Seventh Amendment) Rules, 2021”;

(2) Save and otherwise in these rules, they shall come into force from the 29th day of August, 2021.

2. In the Tripura State Goods and Services Tax Rules, 2017, —

(i) in sub-rule (1) of rule 26, -

(a) in the fourth proviso, for the expression “31st day of August, 2021”, the expression “31st day of October, 2021” shall be substituted;

(b) with effect from the 1st day of November, 2021, all the provisos shall be omitted;

(ii) with effect from the 1st day of May, 2021, in rule 138E, after the fourth proviso, the following proviso shall be inserted, namely: -

“Provided also that the said restriction shall not apply during the period from the 1st day of May, 2021 till the 18th day of August, 2021, in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period March, 2021 to May, 2021.”;

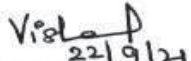
(iii) in **FORM GST ASMT-14**, -

(a) after the expression, “with effect from -----”, the expression, “vide Order Reference No. -----, dated -----” shall be inserted;

(b) the expression, “for conducting business without registration despite being liable for registration” shall be omitted;

(c) at the end after “Designation”, the expression “Address” shall be inserted.

By order of the Governor,


 22/9/21
(Dr. Vishal Kumar, IAS)
 Joint Secretary
 Government of Tripura
 Finance Department

Note: The principal rules were published in the Tripura Gazette, Extraordinary Issue, vide notification No. F.1-11(91)-TAX/GST/2017, dated the 22nd June, 2017, published vide number 206 dated the 22nd June, 2017 and last amended vide notification No. F.1-11(91)-TAX/GST/2021(PART), dated the 7th September, 2021 published in the Tripura Gazette, Extraordinary Issue, vide number 1693 dated the 7th September, 2021.

TRIPURA GAZETTE



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EXTRAORDINARY ISSUE

Agartala, Friday, October 8, 2021 A. D., Asvina 16, 1943 S. E.

PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

**GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)**

NO.F.1-11(91)-TAX/GST/2021

Dated, Agartala, the 7th October, 2021.

Notification No. 11/2021- State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Tripura in the Finance Department, No. 39/2017-State Tax (Rate), dated the 9th November, 2017, published in the Tripura Gazette, Extraordinary Issue, *vide* number 415, dated the 9th November, 2017, namely:-

In the said notification, in the Table, against S. No. 1, -

(i) in column (3), for the entry, the entry "(a) Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government;

(b) Fortified Rice Kernel (Premix) supply for ICDS or similar scheme duly approved by the Central Government or any State Government." shall be substituted;

(ii) in column (4), in the entry, for the words "food preparations" at both the places, where they occur, the word "goods" shall be substituted;

2. This notification shall come into force on the 1st day of October, 2021.

By order of the Governor,

Vishal
7/10/21
(Dr. Vishal Kumar, IAS)
Joint Secretary
Government of Tripura
Finance Department

Note: - The principal notification No. 39/2017 - State Tax (Rate), dated the 9th November, 2017 was published in the Tripura Gazette, Extraordinary Issue, *vide* number 415, dated the 9th November, 2017.

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PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

**GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)**

NO.F.1-11(91)-TAX/GST/2021

Dated, Agartala, the 7th October, 2021.

Notification No. 10/2021- State Tax (Rate)

In exercise of the powers conferred by sub-section (3) of section 9 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura in the Finance Department, No.4/2017- State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 236, dated the 29th June, 2017, namely:-

In the said notification, in the Table, after S. No. 3 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| | | | | |
|-------|--|--|-------------------------|-------------------------|
| " 3A. | 33012400, 33012510, 33012520, 33012530, 33012540 | Following essential oils other than those of citrus fruit namely: - a) Of peppermint (Mentha piperita); b) Of other mints : Spearmint oil (ex-mentha spicata), Water mint-oil (ex-mentha aquatic), Horsemint oil (ex-mentha sylvestries), Bergament oil (ex-mentha citrate). | Any Unregistered Person | Any Registered Person." |
|-------|--|--|-------------------------|-------------------------|

2. This notification shall come into force on the 1st day of October, 2021.

By order of the Governor,

Vishal
21/10/21
(Dr. Vishal Kumar, IAS)
Joint Secretary
Government of Tripura
Finance Department

Note: - The principal notification No. 04/2017 - State Tax (Rate), dated the 29th June, 2017 was published in the Tripura Gazette, Extraordinary Issue, vide number 236, dated the 29th June, 2017 and was last amended by notification No. 11/2018 – State Tax (Rate), dated the 28th May, 2018, vide number 166, dated the 28th May, 2018.

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PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

**GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)**

NO.F.1-11(91)-TAX/GST/2021

Dated, Agartala, the 7th October, 2021.

Notification No. 09/2021- State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura in the Finance Department, No.2/2017-State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 238, dated the 29th June, 2017, namely:-

In the said notification, in the Schedule, for S. No. 86 and the entries relating thereto, the following S. No. and entries thereto shall be substituted, namely: -

| | | |
|------|------|--|
| "86. | 1209 | Seeds, fruit and spores, of a kind used for sowing |
| | | <i>Explanation:</i> This entry does not cover seeds meant for any use other than sowing.”; |

2. This notification shall come into force on the 1st day of October, 2021.

By order of the Governor,

Vishal
7/10/21
(Dr. Vishal Kumar, IAS)
Joint Secretary
Government of Tripura
Finance Department

Note: - The principal notification No. 02/2017 - State Tax (Rate), dated the 29th June, 2017 was published in the Tripura Gazette, Extraordinary Issue, vide number 238, dated the 29th June, 2017 and was last amended by notification No. 15/2019 – State Tax (Rate), dated the 1st October, 2019 vide number 2065, dated the 1st October, 2019.

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PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT.
(TAXES & EXCISE)

No.F. 1-11(91)-TAX/GST/2021

Dated, Agartala, the 7th October, 2021.

Notification No. 08/2021-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura in the Finance Department, No.1/2017-State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, *vide* number 230, dated the 29th June, 2017, namely:-

In the said notification, -

(a) in Schedule I – 2.5%, -

(i) after S. No. 71 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

| | | |
|------|------|--|
| “71A | 1209 | Tamarind seeds meant for any use other than sowing”; |
|------|------|--|

(ii) S. Nos. 138 to 148 and the entries relating thereto shall be omitted;

(iii) after S. No. 186 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

| | | |
|-------|------|--|
| “186A | 3826 | Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel”; |
|-------|------|--|

(iv) S. No. 187A and the entries relating thereto shall be omitted;

(v) S. No. 234 and the entries relating thereto shall be omitted;

(vi) in List 1, after item number 231 and the entries relating thereto, the following shall be inserted, namely: -

“(232) Pembrolizumab (Keytruda)”;

(vii) in List 3, after item number (B) (2) and the entries relating thereto, the following shall be inserted, namely: -

“(3) Retro fitment kits for vehicles used by the disabled”;

(b) in Schedule II – 6%, -

(i) against S. No. 80A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Bio-diesel (other than bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel)”;

- (ii) S. No. 122 and the entries relating thereto shall be omitted;
- (iii) S. Nos. 127 to 132 and the entries relating thereto shall be omitted;
- (iv) after S. No. 201 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

| | | |
|-------|--------------|--|
| “201A | 84, 85 or 94 | <p>Following renewable energy devices and parts for their manufacture:-</p> <ul style="list-style-type: none"> (a) Bio-gas plant; (b) Solar power based devices; (c) Solar power generator; (d) Wind mills, Wind Operated Electricity Generator (WOEG); (e) Waste to energy plants / devices; (f) Solar lantern / solar lamp; (g) Ocean waves/tidal waves energy devices/plants; (h) Photo voltaic cells, whether or not assembled in modules or made up into panels. <p>Explanation:- If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 11/2017-State Tax (Rate), dated 29th June, 2017 [No. 231], the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies, and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service.”;</p> |
|-------|--------------|--|

- (v) S. Nos. 205A to 205H and the entries relating thereto shall be omitted;
- (vi) S. No. 232 and the entries relating thereto shall be omitted;
- (c) in Schedule III – 9%, -
 - (i) after S. No. 26B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

| | | |
|------|------|---|
| “26C | 2601 | Iron ores and concentrates, including roasted iron pyrites. |
| 26D | 2602 | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight. |
| 26E | 2603 | Copper ores and concentrates. |
| 26F | 2604 | Nickel ores and concentrates. |
| 26G | 2605 | Cobalt ores and concentrates. |
| 26H | 2606 | Aluminium ores and concentrates. |
| 26I | 2607 | Lead ores and concentrates. |

| | | |
|-----|------|-----------------------------------|
| 26J | 2608 | Zinc ores and concentrates. |
| 26K | 2609 | Tin ores and concentrates. |
| 26L | 2610 | Chromium ores and concentrates.”; |

(ii) after S. No. 101 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

| | | |
|-------|------|--|
| “101A | 3915 | Waste, Parings and Scrap, of Plastics.”; |
|-------|------|--|

(iii) for S. No. 153A and the entries relating thereto, the following S. No. and the entries shall be substituted, namely: -

| | | |
|--------|------|--|
| “153A. | 4819 | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.”; |
|--------|------|--|

(iv) after S. No. 157 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

| | | |
|--------|------------|--|
| “157A. | 4906 00 00 | Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing. |
| 157B. | 4907 | Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title (other than Duty Credit Scrips). |
| 157C. | 4908 | Transfers (decalcomanias). |
| 157D. | 4909 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings. |
| 157E. | 4910 | Calendars of any kind, printed, including calendar blocks. |
| 157F. | 4911 | Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices.”; |

(v) after S. No. 398 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

| | | |
|-------|------|---|
| “398A | 8601 | Rail locomotives powered from an external source of electricity or by electric accumulators. |
| 398B | 8602 | Other rail locomotives; locomotive tenders; such as Diesel electric locomotives, Steam locomotives and tenders thereof. |
| 398C | 8603 | Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604. |
| 398D | 8604 | Railway or tramway maintenance or service vehicles, whether or |

| | | |
|------|------|---|
| | | not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles). |
| 398E | 8605 | Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604). |
| 398F | 8606 | Railway or tramway goods vans and wagons, not self-propelled. |
| 398G | 8607 | Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof. |
| 398H | 8608 | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.”; |

(vi) against S. No. 447, in column (3), for the entry, the entry “Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609.”, shall be substituted;

(d) in Schedule IV – 14%, -

(i) after S. No. 12A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

| | | |
|------|------|---|
| “12B | 2202 | Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice.”; |
|------|------|---|

2. This notification shall come into force on the 1st day of October, 2021.

By order of the Governor,

Vishal
7/10/21

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

Note: - The principal notification No. 01/2017 - State Tax (Rate), dated the 29th June, 2017 was published in the Tripura Gazette, Extraordinary Issue, vide number 230, dated the 29th June, 2017 and was last amended by notification No. 01/2021 – State Tax (Rate), dated the 19th July, 2021 vide number 1369, dated the 19th July, 2021.


TRIPURA GAZETTE

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Agartala, Friday, October 8, 2021 A. D., Asvina 16, 1943 S. E.

PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT.
(TAXES & EXCISE)

No.F. 1-11(91)-TAX/GST/2021

Dated, Agartala, the 7th October, 2021.

Notification No. 07/2021-State Tax (Rate)

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura, in the Finance Department, No.12/2017- State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, *vide* number 233, dated the 29th June, 2017, namely:—

In the said notification, in the Table, -

(i) against serial number 1, in column (3), after the figures and letters “12AA”, the word, figures and letters “ or 12AB” shall be inserted;

(ii) against serial number 9AA, in column (3), after the words “hosted in India”, the words “whenever rescheduled” shall be inserted;

(iii) after serial number 9AA and the entries relating thereto, the following shall be inserted, namely : -

| (1) | (2) | (3) | (4) | (5) |
|------|------------|--|-----|--|
| “9AB | Chapter 99 | Services provided by and to Asian Football Confederation (AFC) and its subsidiaries directly or indirectly related to any of the events under AFC Women's Asia Cup 2022 to be hosted in India. | Nil | Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under AFC Women's Asia Cup 2022.”; |

(iv) against serial numbers 9D and 13, in column (3), after the figures and letters “12AA”, the word, figures and letters “ or 12AB” shall be inserted;

(v) against serial numbers 19A and 19B, in column (5), for the figures “2021”, the figures “2022” shall be substituted;

(vi) serial number 43 and the entries relating thereto shall be omitted;

(vii) after serial number 61 and the entries relating thereto, the following shall be inserted, namely:-

| (1) | (2) | (3) | (4) | (5) |
|------|--------------|--|-----|-------|
| “61A | Heading 9991 | Services by way of granting National Permit to a goods | Nil | Nil”; |

| | | | | |
|--|--|---|--|--|
| | | carriage to operate throughout India / contiguous States. | | |
|--|--|---|--|--|

(viii) against serial number 72, in column (3), after the words “for which”, the figures, symbol and words “75% or more of the” shall be inserted;

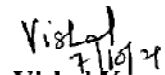
(ix) against serial numbers 74A and 80, in column (3), after the figures and letters “12AA”, word, figures and letters “ or 12AB” shall be inserted;

(x) after serial number 82A and the entries relating thereto, the following shall be inserted, namely :-

| (1) | (2) | (3) | (4) | (5) |
|------|-----------------|---|-----|-------|
| *82B | Heading 9996 | Services by way of right to admission to the events organised under AFC Women's Asia Cup 2022 | Nil | Nil”; |

2. This notification shall come into force with effect from the 1st day of October, 2021.

By order of the Governor,


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

Note: - The principal notification No. 12/2017 - State Tax (Rate), dated the 29th June, 2017 was published in the Tripura Gazette, Extraordinary Issue, vide number 233, dated the 29th June, 2017 and was last amended by notification No. 05/2020 – State Tax (Rate), dated the 3rd December, 2020 vide number 2476, dated the 4th December, 2020.


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PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT.
(TAXES & EXCISE)

No.F. 1-11(91)-TAX/GST/2021

Dated, Agartala, the 7th October, 2021.

Notification No. 06/2021-State Tax (Rate)

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura in the Finance Department No.11/2017- State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 231, dated the 29th June, 2017, namely:-

In the said notification, -

(i) in the Table, -

(a) against serial number 3, in column (3), in item (iv), in clause (g), after the figures and letters "12AA", word, figures and letters " or 12AB" shall be inserted;

(b) in serial number 17, -

(A) item (i) and the entries relating thereto in columns (3), (4) and (5) shall be omitted;

(B) for item (ii) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be substituted, namely:-

| (3) | (4) | (5) |
|---|-----|-----|
| "(ii) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right. | 9 | -"; |

(c) against serial number 26, in column (3), -

(A) after item (ic) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be inserted, namely:-

| (3) | (4) | (5) |
|---|-----|-----|
| "(ica) Services by way of job work in relation to manufacture of alcoholic liquor for human consumption | 9 | -"; |

(B) in item (id), for the brackets, letters and word "(i), (ia), (ib) and (ic)", the brackets, letters and word "(i), (ia), (ib), (ic) and (ica)" shall be substituted;

(C) in item (iv), for the brackets, letters and word "(i), (ia), (ib), (ic), (id), (ii), (ia) and (iii)", the brackets, letters and word "(i), (ia), (ib), (ic), (ica), (id), (ii), (ia) and (iii)" shall be substituted;

(d) against serial number 27,-

(A) item (i) and the entries relating thereto in columns (3), (4) and (5) shall be omitted;

(B) for item (ii) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be substituted, namely:-

| (3) | (4) | (5) |
|---|-----|-----|
| "Other manufacturing services; publishing, printing and reproduction services; material recovery services | 9 | -"; |

- (e) against serial number 34, for items (iii) and (iiia) and the entries relating thereto in columns (3), (4) and (5), following items and entries shall be substituted, namely:-

| (3) | (4) | (5) |
|--|-----|-----|
| "(iii) Services by way of admission to; (a) theme parks, water parks and any other place having joy rides, merry-go rounds, go carting, or (b) ballet, - other than any place covered by (iiia) below | 9 | - |
| (iiia) Services by way of admission to (a) casinos or race clubs or any place having casinos or race clubs or (b) sporting events like Indian Premier League. | 14 | -"; |

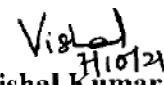
- (f) against serial number 38, in column (3), in Explanation, for the figures, words and letter "234 of Schedule I", the figures, letter and words "201A of Schedule II" shall be substituted;

- (ii) in the "Annexure: Scheme of Classification of Services", after serial number 118 and the entries relating thereto, the following shall be inserted, namely:-

| (1) | (2) | (3) | (4) |
|-------|--------------------|--------|--|
| "118a | Group 99654 | | Multimodal Transport of goods from a place in India to another place in India |
| 118b | | 996541 | Multimodal Transport of goods from a place in India to another place in India". |

2. This notification shall come into force with effect from the 1st day of October, 2021.

By order of the Governor,


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

Note: - The principal notification No. 11/2017 - State Tax (Rate), dated the 29th June, 2017 was published in the Tripura Gazette, Extraordinary Issue, vide number 231, dated the 29th June, 2017 and was last amended by notification No. 04/2021 - State Tax (Rate), dated the 3rd August, 2021 vide number 1463, dated the 3rd August, 2021.

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**PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.**

**GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)**

NO.F.1-11(91)-TAX/GST/2021(PART)

Dated, Agartala, the 22nd October, 2021.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Tripura State Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement. - (1) These rules may be called the ‘Tripura State Goods and Services Tax (Eighth Amendment) Rules, 2021’;

(2) Save as otherwise provided in these rules, they shall come into force from the 24th day of September, 2021.

2. In the Tripura State Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), —

(1) In rule 10A of the said rules, with effect from the date as may be notified, -

(a) after the words “details of bank account”, the words “which is in name of the registered person and obtained on Permanent Account Number of the registered person” shall be inserted;

(b) the following proviso shall be inserted, namely:-

“Provided that in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.”;

(2) After rule 10A of the said rules, with effect from the date as may be notified, the following rule shall be inserted, namely: -

“10B. Aadhaar authentication for registered person .— The registered person, other than a person notified under sub-section (6D) of section 25, who has been issued a certificate of registration under rule 10 shall, undergo authentication of the Aadhaar number of the proprietor, in the case of proprietorship firm, or of any partner, in the case of a partnership firm, or of the karta, in the case of a Hindu undivided family, or of the Managing Director or any whole time Director, in the case of a company, or of any of the Members of the Managing Committee of an Association of persons or body of individuals or a Society, or of the Trustee in the Board of Trustees, in the case of a Trust and of the authorized signatory, in order to be eligible for the purposes as specified in column (2) of the Table below:

Table

| S. No. | Purpose |
|--------|--|
| (1) | (2) |
| 1. | For filing of application for revocation of cancellation of registration in FORM GST REG-21 under Rule 23 |
| 2. | For filing of refund application in FORM RFD-01 under rule 89 |
| 3. | For refund under rule 96 of the integrated tax paid on goods exported out of India |

Provided that if Aadhaar number has not been assigned to the person required to undergo authentication of the Aadhaar number, such person shall furnish the following identification documents, namely: –

- (a) her/his Aadhaar Enrolment ID slip; and
- (b) (i) Bank passbook with photograph; or
(ii) Voter identity card issued by the Election Commission of India; or
(iii) Passport; or
(iv) Driving license issued by the Licensing Authority under the Motor Vehicles Act, 1988 (59 of 1988):

Provided further that such person shall undergo the authentication of Aadhaar number within a period of thirty days of the allotment of the Aadhaar number.”;

(3) In rule 23 of the said rules, in sub-rule (1), with effect from the date as may be notified, after the words “on his own motion, may”, the words, figures and letter “, subject to the provisions of rule 10B,” shall be inserted;

(4) In rule 45 of the said rules, in sub-rule (3), with effect from the 1st day of October, 2021, -

(i) for the words “during a quarter”, the words “during a specified period” shall be substituted;

(ii) for the words “the said quarter”, the words “the said period” shall be substituted;

(iii) after the proviso, the following explanation shall be inserted, namely: -

“Explanation. - For the purposes of this sub-rule, the expression “specified period” shall mean.-

(a) the period of six consecutive months commencing on the 1st day of April and the 1st day of October in respect of a principal whose aggregate turnover during the immediately preceding financial year exceeds five crore rupees; and

(b) a financial year in any other case.”;

(5) In rule 59 of the said rules, in sub-rule (6), with effect from the 1st day of January, 2022, -

(i) in clause (a), for the words “for preceding two months”, the words “for the preceding month” shall be substituted;

(ii) clause (c) shall be omitted;

(6) In rule 89 of the said rules, -

(i) in sub-rule (1), with effect from the date as may be notified, after the words “may file”, the words “, subject to the provisions of rule 10B,” shall be inserted;

(ii) after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) Any person, claiming refund under section 77 of the Act of any tax paid by him, in respect of a transaction considered by him to be an intra-State supply, which is subsequently held to be an inter-State supply, may, before the expiry of a period of two years from the date of payment of the tax on the inter-State supply, file an application electronically in **FORM GST RFD-01** through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

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Provided that the said application may, as regard to any payment of tax on inter-State supply before coming into force of this sub-rule, be filed before the expiry of a period of two years from the date on which this sub-rule comes into force.”;

(7) In rule 96 of the said rules, in sub-rule (1), after clause (b), with effect from the date as may be notified, the following clause shall be inserted, namely:-

“(c) the applicant has undergone Aadhaar authentication in the manner provided in rule 10B;”;

(8) After rule 96B of the said rules, with effect from the date as may be notified, the following rule shall be inserted, namely:-

“**96C. Bank Account for credit of refund.**- For the purposes of sub-rule (3) of rule 91, sub-rule (4) of rule 92 and rule 94, “bank account” shall mean such bank account of the applicant which is in the name of applicant and obtained on his Permanent Account Number:

Provided that in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.”;

By order of the Governor,


Joint Secretary
Government of Tripura
Finance Department

Note: The principal rules were published in the Tripura Gazette, Extraordinary Issue, *vide* notification No. F.1-11(91)-TAX/GST/2017, dated the 22nd June, 2017, published *vide* number 206 dated the 22nd June, 2017 and last amended *vide* notification No. F.1-11(91)-TAX/GST/2021(PART), dated the 22nd September, 2021 published in the Tripura Gazette, Extraordinary Issue, *vide* number 1788 dated the 22nd September, 2021.

TRIPURA GAZETTE



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**PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.**

**GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)**

NO.F.1-11(91)-TAX/GST/2021(PART)

Dated, Agartala, the 22nd October, 2021.

NOTIFICATION

In exercise of the powers conferred by sub-section (6D) of section 25 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council and in supersession of the notification of the Government of Tripura in the Finance Department No.F.1-11(91)-TAX/GST/2020(Part-II), dated the 20th May, 2020, published in the Tripura Gazette, Extraordinary Issue, *vide* number 1215, dated the 20th May, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies that the provisions of sub-section (6A) or sub-section (6B) or sub-section (6C) of section 25 of the said Act shall not apply to a person who is, —

- (a) not a citizen of India; or
- (b) a Department or establishment of the Central Government or State Government; or
- (c) a local authority; or
- (d) a statutory body; or
- (e) a Public Sector Undertaking; or
- (f) a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

By order of the Governor,

M -
22/10/2021
Joint Secretary
Government of Tripura
Finance Department

Note: - The principal Notification No.F.1-11(91)-TAX/GST/2020(Part-VI), dated the 9th March, 2021, was published in the Tripura Gazette, Extraordinary Issue, *vide* number 617, dated the 9th March, 2021.

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PART--I-- Orders and Notifications by the Government of Tripura,
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GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2021

Dated, Agartala, the 1st November, 2021.

Notification No. 13/2021-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9 and subsection (5) of section 15 of the Tripura State Goods and Services Tax Act, 2017 (the Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura, in the Finance Department No.1/2017-State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 230, dated the 29th June, 2017, namely:-

In the said notification, -

- (a) in Schedule II – 6%, S. No. 243 and the entries relating thereto shall be omitted;
- (b) in Schedule III – 9%, against S. No. 452P, in column (3), the words “in respect of Information Technology software”, shall be omitted.

By order of the Governor,


(L.T. DARLONG) TCS-SSG
Additional Secretary
Government of Tripura
Finance Department

Note: - The principal notification No.1/2017-State Tax (Rate), dated the 29th June, 2017, was published in the Tripura Gazette, Extraordinary Issue, vide number 230, dated the 29th June, 2017 and was last amended by notification No. 08/2021 – State Tax (Rate), dated the 7th October, 2021, published in the Tripura Gazette, Extraordinary Issue, vide number 1867, dated the 8th October, 2021.

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