

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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**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 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
19/7/21

(Dr. Vishal Kumar, IAS)

Joint Secretary
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 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

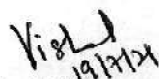
S. No. (1)	Class of registered persons (2)	Amount (3)
1.	Registered persons whose total amount of central tax payable in the said return is nil	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those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

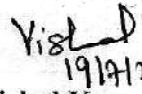
1. ARN:
2. GSTIN:

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

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 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:

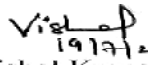
Provided that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the class of registered persons required to furnish return for every quarter under proviso to sub-section (1) of section 39 of the said Act, shall be extended till the thirteenth day of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

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 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



सत्यमेव जयते

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 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

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 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.

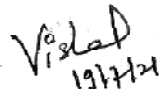
4. The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the provisions of section 37 and section 39 of the said Act if they have furnished **FORM GST CMP-08** and **FORM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

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 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

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/2020(Part-V)

Dated, Agartala, the 19th July, 2021.

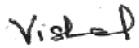
Notification No. 03/2021- State Tax (Rate)

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.


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/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.


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/2020(Part-V)

Dated, Agartala, the 19/07/2021.

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

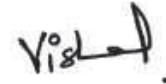
In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification 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



Published by Authority

EXTRAORDINARY ISSUE

Agartala, Tuesday, August 10, 2021 A. D. Sravana 19, 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 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



Published by Authority

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. 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.

Printed at the Tripura Government Press, Agartala.

TRIPURA GAZETTE



Published by Authority

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:-

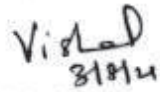
Table

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



Published by Authority

EXTRAORDINARY ISSUE

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 "and 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				”;
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- (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;

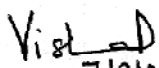
(b) in paragraph 6, in the Table, in second column, for the expression “2018-19 and 2019-20” wherever they occur, the expression “2018-19, 2019-20 and 2020-21” shall be substituted.

(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



Published by Authority

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)**

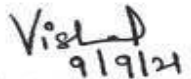
NO.F.1-11(91)-TAX/GST/2021

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,


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

TRIPURA GAZETTE



Published by Authority

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 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.

Printed at the Tripura Government Press, Agartala.


TRIPURA GAZETTE

Published by Authority
EXTRAORDINARY ISSUE

Agartala, Wednesday, September 22, 2021 A. D., Bhadra 31, 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 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.”;

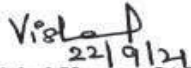
(iii) in **FORM GST ASMT-14**, -

(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



Published by Authority

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.

Printed at the Tripura Government Press, Agartala.

TRIPURA GAZETTE



Published by Authority

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. 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 (<i>Mentha piperita</i>); b) Of other mints : Spearmint oil (ex- <i>mentha spicata</i>), Water mint-oil (ex- <i>mentha aquatic</i>), Horsemint oil (ex- <i>mentha sylvestries</i>), Bergament oil (ex- <i>mentha citrate</i>).	Any Unregistered Person	Any Registered Person."
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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.

Printed at the Tripura Government Press, Agartala.

TRIPURA GAZETTE



Published by Authority

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. 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.

Printed at the Tripura Government Press, Agartala.


TRIPURA GAZETTE
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Published by Authority
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. 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”;
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(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”;
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(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>
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- (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.”;
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(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.”;
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(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.”;
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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

Published by Authority
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. 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.		
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(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;

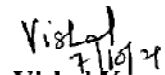
(ix) against serial numbers 74A and 80, in column (3), after the figures and letters “12AA”, word, figures and letters “ or 12AB” shall be inserted;

(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.


TRIPURA GAZETTE

Published by Authority
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. 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	-";

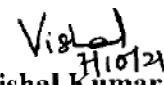
- (f) against serial number 38, in column (3), in Explanation, for the figures, words and letter " 234 of Schedule I", the figures, letter and words " 201A of Schedule II" shall be substituted;

- (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.

TRIPURA GAZETTE



Published by Authority

EXTRAORDINARY ISSUE

Agartala, Tuesday, October 26, 2021 A. D., Kartika 4, 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 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:

Tripura Gazette, Extraordinary Issue, October 26, 2021 A. D.

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



Published by Authority

EXTRAORDINARY ISSUE

Agartala, Tuesday, October 26, 2021 A. D., Kartika 4, 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 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.

Printed at the Tripura Government Press, Agartala.

TRIPURA GAZETTE



Published by Authority

EXTRAORDINARY ISSUE

Agartala, Monday, November 1, 2021 A. D., Kartika 10, 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 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.

Printed at the Tripura Government Press, Agartala.


TRIPURA GAZETTE
 सत्यमेव जयते

Published by Authority
EXTRAORDINARY ISSUE

Agartala, Saturday, July 16, 2022 A. D., Asadha 25, 1944 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/2022 (Part)

Dated, Agartala, the 15th July, 2022.

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 (Amendment) Rules, 2022.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Tripura State Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 21A, in sub-rule (4), after the proviso, the following proviso shall be inserted, namely: -

“Provided further that where the registration has been suspended under sub-rule (2A) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29 and the registration has not already been cancelled by the proper officer under rule 22, the suspension of registration shall be deemed to be revoked upon furnishing of all the pending returns.”;

3. In the said rules, in *Explanation 1* to rule 43, after clause (c), the following clause shall be inserted, namely:

“(d) the value of supply of Duty Credit Scrips specified in the notification of the Government of Tripura, Finance Department No. 35/2017-State Tax (Rate), dated the 2nd November, 2017, published in the Tripura Gazette, Extraordinary Issue, *vide* number 395, dated the 6th November, 2017.”;

4. In the said rules, in rule 46, after clause (r), the following clause shall be inserted, namely: -

“(s) a declaration as below, that invoice is not required to be issued in the manner specified under sub-rule (4) of rule 48, in all cases where an invoice is issued, other than in the manner so specified under the said sub-rule (4) of rule 48, by the taxpayer having aggregate turnover in any preceding financial year from 2017-18 onwards more than the aggregate turnover as notified under the said sub-rule (4) of rule 48-

“I/We hereby declare that though our aggregate turnover in any preceding financial year from 2017-18 onwards is more than the aggregate turnover notified under sub-rule (4) of rule 48, we are not required to prepare an invoice in terms of the provisions of the said sub-rule.”;

5. In the said rules, in rule 86, after sub-rule (4A), the following sub-rule shall be inserted, namely: -

“(4B) Where a registered person deposits the amount of erroneous refund sanctioned to him, –

(a) under sub-section (3) of section 54 of the Act, or

(b) under sub-rule (3) of rule 96, in contravention of sub-rule (10) of rule 96,

along with interest and penalty, wherever applicable, through **FORM GST DRC-03**, by debiting the electronic cash ledger, on his own or on being pointed out, an amount equivalent to the amount of erroneous refund deposited by the registered person shall be re-credited to the electronic credit ledger by the proper officer by an order made in **FORM GST PMT-03A**.”;

6. In the said rules, in rule 87, –

(a) in sub-rule (3), after clause (i), the following clauses shall be inserted, namely: -

“(ia) Unified Payment Interface (UPI) from any bank;

(ib) Immediate Payment Services (IMPS) from any bank;”;

(b) in sub-rule (5), after the words “Real Time Gross Settlement”, the words “or Immediate Payment Service” shall be inserted;

(c) after sub-rule (13), the following sub-rule shall be inserted, namely: -

“(14) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to the electronic cash ledger for state tax of a distinct person as specified in sub-section (4) or, as the case may be, sub-section (5) of section 25, in **FORM GST PMT-09**:

Provided that no such transfer shall be allowed if the said registered person has any unpaid liability in his electronic liability register.”;

7. In the said rules, with effect from the 1st July, 2017, after rule 88A, the following rule shall be deemed to have been inserted, namely: -

“**88B. Manner of calculating interest on delayed payment of tax.**-(1) In case, where the supplies made during a tax period are declared by the registered person in the return for the said period and the said return is furnished after the due date in accordance with provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, the interest on tax payable in respect of such supplies shall be calculated on the portion of tax which is paid by debiting the electronic cash ledger, for the period of delay in filing the said return beyond the due date, at such rate as may be notified under sub-section (1) of section 50.

(2) In all other cases, where interest is payable in accordance with sub-section (1) of section 50, the interest shall be calculated on the amount of tax which remains unpaid, for the period starting from the date on which such tax was due to be paid till the date such tax is paid, at such rate as may be notified under sub-section (1) of section 50.

(3) In case, where interest is payable on the amount of input tax credit wrongly availed and utilised in accordance with sub-section (3) of section 50, the interest

shall be calculated on the amount of input tax credit wrongly availed and utilised, for the period starting from the date of utilisation of such wrongly availed input tax credit till the date of reversal of such credit or payment of tax in respect of such amount, at such rate as may be notified under said sub-section (3) of section 50.

Explanation. —For the purposes of this sub-rule, —

- (1) input tax credit wrongly availed shall be construed to have been utilised, when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, and the extent of such utilisation of input tax credit shall be the amount by which the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed.
- (2) the date of utilisation of such input tax credit shall be taken to be, —
 - (a) the date, on which the return is due to be furnished under section 39 or the actual date of filing of the said return, whichever is earlier, if the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, on account of payment of tax through the said return; or
 - (b) the date of debit in the electronic credit ledger when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, in all other cases.”;

8. In the said rules, in rule 89, —

- (a) in sub-rule (1), after the fourth proviso, the following *Explanation* shall be inserted, namely: -

Explanation. — For the purposes of this sub-rule, “specified officer” means a “specified officer” or an “authorised officer” as defined under rule 2 of the Special Economic Zone Rules, 2006.”;

(b) in sub-rule (2), —

- (i) in clause (b), after the words “on account of export of goods”, the words “, other than electricity” shall be inserted;

(ii) after clause (b), the following clause shall be inserted, namely: -

“(ba) a statement containing the number and date of the export invoices, details of energy exported, tariff per unit for export of electricity as per agreement, along with the copy of statement of scheduled energy for exported electricity by Generation Plants issued by the Regional Power Committee Secretariat as a part of the Regional Energy Account (REA) under clause (nnn) of sub-regulation 1 of Regulation 2 of the Central Electricity Regulatory Commission (Indian Electricity Grid Code) Regulations, 2010 and the copy of agreement detailing the tariff per unit, in case where refund is on account of export of electricity.”;

(c) in sub-rule (4), the following *Explanation* shall be inserted, namely: -

Explanation. — For the purposes of this sub-rule, the value of goods exported out of India shall be taken as —

(i) the Free on Board (FOB) value declared in the Shipping Bill or Bill of Export form, as the case may be, as per the Shipping Bill and Bill of Export (Forms) Regulations, 2017; or

(ii) the value declared in tax invoice or bill of supply,

whichever is less.”;

(d) in sub-rule (5), for the words “tax payable on such inverted rated supply of goods and services”, the brackets, words and letters “{tax payable on such inverted rated supply of goods and services x (Net ITC÷ ITC availed on inputs and input services)}.” shall be substituted;

9. In the said rules, rule 95A shall be deemed to have been omitted with effect from the 1st July, 2019;

10. In the said rules, with effect from the 1st day of July, 2017, in rule 96, –

(a) in sub-rule (1), for clause (b), the following clause shall be deemed to have been substituted, namely: -

“(b) the applicant has furnished a valid return in **FORM GSTR-3B**:

Provided that if there is any mismatch between the data furnished by the exporter of goods in Shipping Bill and those furnished in statement of outward supplies in **FORM GSTR-1**, such application for refund of integrated tax paid on the goods exported out of India shall be deemed to have been filed on such date when such mismatch in respect of the said shipping bill is rectified by the exporter.”;

(b) in sub-rule (4),

(i) in clause (b), for the figures “1962” the figures and word “1962; or” shall be deemed to have been substituted;

(ii) after clause (b), the following clause shall be deemed to have been inserted, namely: -

“(c) the Commissioner in the Board or an officer authorised by the Board, on the basis of data analysis and risk parameters, is of the opinion that verification of credentials of the exporter, including the availment of ITC by the exporter, is considered essential before grant of refund, in order to safeguard the interest of revenue.”;

(c) sub-rule (5) shall be deemed to have been omitted;

(d) after sub-rule (5), the following sub-rules shall be deemed to have been inserted, namely: -

“(5A) Where refund is withheld in accordance with the provisions of clause (a) or clause (c) of sub-rule (4), such claim shall be transmitted to the proper officer of Central tax, State tax or Union territory tax, as the case may be, electronically through the common portal in a system generated **FORM GST RFD-01** and the intimation of such transmission shall also be sent to the exporter electronically through the common portal, and notwithstanding anything to the contrary contained in any other rule, the said system generated

form shall be deemed to be the application for refund in such cases and shall be deemed to have been filed on the date of such transmission.

(5B) Where refund is withheld in accordance with the provisions of clause (b) of sub-rule (4) and the proper officer of the Customs passes an order that the goods have been exported in violation of the provisions of the Customs Act, 1962 (52 of 1962), then, such claim shall be transmitted to the proper officer of Central tax, State tax or Union territory tax, as the case may be, electronically through the common portal in a system generated **FORM GST RFD-01** and the intimation of such transmission shall also be sent to the exporter electronically through the common portal, and notwithstanding anything to the contrary contained in any other rule, the said system generated form shall be deemed to be the application for refund in such cases and shall be deemed to have been filed on the date of such transmission.

(5C) The application for refund in **FORM GST RFD-01** transmitted electronically through the common portal in terms of sub-rules (5A) and (5B) shall be dealt in accordance with the provisions of rule 89.”;

(c) sub-rule (6) and sub-rule (7) shall be deemed to have been omitted;

11. In the said rules, in **FORM GSTR-3B**, -

(a) in paragraph 3.1, in the heading, after the words “liable to reverse charge”, the brackets, words and figures “(other than those covered in 3.1.1)” shall be inserted;

(b) after paragraph 3.1, the following paragraph shall be inserted, namely: -

“3.1.1 Details of supplies notified under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and corresponding provisions in Integrated Goods and Services Tax/Union Territory Goods and Services Tax/ State Goods and Services Tax Acts.

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(i) Taxable supplies on which electronic commerce operator pays tax under sub-section (5) of section 9 [to be furnished by the electronic commerce operator]					
(ii) Taxable supplies made by the registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax under sub-section (5) of section 9 [to be furnished by the registered person making supplies through electronic commerce operator].”;					

(c) in paragraph 3.2, in the heading, after the words, figures, brackets and letter “**supplies shown in 3.1(a)**”, the word, figures, brackets and letter “**and 3.1.1(i)**” shall be inserted;

(d) in the table, under paragraph 4. in column (1), -

(i) in item (B), for the entries against sub-item (1), the following entries shall be substituted, namely: -

“As per rules 38, 42 and 43 of CGST Rules and sub-section (5) of section 17”;

(ii) in item (D), -

(A) for the heading, the following heading shall be substituted, namely: -

“**Other Details**”;

(B) for the entries against sub-item (1), the following entries shall be substituted, namely: -

“ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period”;

(C) for the entries against sub-item (2), the following entries shall be substituted, namely: -

“Ineligible ITC under section 16(4) and ITC restricted due to PoS provisions”;

(e) Under the heading the Instructions, after paragraph 3, following paragraphs shall be inserted, namely: -

“(4) An Electronic Commerce Operator (ECO) shall not include in 3.1(a) above, the supplies on which the ECO is required to pay tax under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and shall report such supplies in 3.1.1(i) above.

(5) A registered person making supplies through an Electronic Commerce Operator (ECO) shall not include in 3.1(a) above, the supplies on which the ECO is required to pay tax under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and shall report such supplies in 3.1.1(ii) above.”;

12. In the said rules, in **FORM GSTR-9**, under the heading Instructions, -

(a) in paragraph 4, -

(A) after the word, letters and figures “or FY 2020-21”, the word, letters and figures “or FY 2021-22” shall be inserted;

(B) in the Table, in second column, -

(I) against serial numbers 5D, 5E and 5F, the following entries shall be inserted at the end, namely: -

“For FY 2021-22, the registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the “exempted” row only.”;

(II) against serial numbers 5H, 5I, 5J and 5K, for the figures and word “2019-20 and 2020-21”, the figures and word “2019-20, 2020-21 and 2021-22” shall respectively be substituted;

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

(A) against serial numbers 6B, 6C, 6D and 6E, for the letters and figures “FY 2019-20 and 2020-21”, the letters, figures and word “FY 2019-20, 2020-21 and 2021-22” shall respectively be substituted;

(B) against serial numbers 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, for the figures and word “2019-20 and 2020-21”, the figures and word “2019-20, 2020-21 and 2021-22” shall be substituted;

(c) in paragraph 7, -

(A) after the words and figures “April 2021 to September 2021.”, the following shall be inserted, namely: -

“For FY 2021-22, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April, 2022 to September, 2022.”;

(B) in the Table, in second column, -

(I) against serial numbers 10 & 11, the following entries shall be inserted at the end, namely: -

“For FY 2021-22, 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, 2022 to September, 2022 shall be declared here.”;

(II) against serial number 12, -

(1) after the words, letters, figures and brackets “September, 2021 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.”, the following entries shall be inserted, namely: -

“For FY 2021-22, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2022 to September 2022 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.”;

(2) for the figures and word “2019-20 and 2020-21”, the figures and word “2019-20, 2020-21 and 2021-22” shall be substituted;

(III) against serial number 13, -

(1) after the words, letters and figures “reclaimed in FY 2021-22, the details of such ITC reclaimed shall be furnished in the annual return for FY 2021-22,”, the following entries shall be inserted, namely: -

“For FY 2021-22, 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 2022 to September 2022 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 2021-22 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2022-23, the details of such ITC reclaimed shall be furnished in the annual return for FY 2022-23.”;

(2) for the figures and word “2019-20 and 2020-21”, the figures and word “2019-20, 2020-21 and 2021-22” shall be substituted;

(d) in paragraph 8, in the Table, in second column, -

(A) against serial numbers, -

(I) 15A, 15B, 15C and 15D,

(II) 15E, 15F and 15G,

for the figures and word “2019-20 and 2020-21” wherever they occur, the letters, figures and word “2019-20, 2020-21 and 2021-22” shall respectively, be substituted.”;

(B) against serial numbers 16A, 16B and 16C for the figures and word “2019-20 and 2020-21” wherever they occur, the figures and word “2019-20, 2020-21 and 2021-22” shall respectively be substituted.”;

(C) against serial numbers 17 and 18, -

(I) after the words, letters and figures “for taxpayers having annual turnover above ₹ 5.00 Cr.”, the words, letters and figures “From FY 2021-22 onwards, it shall be mandatory to report HSN code at six digits level for taxpayers having annual turnover in the preceding year above ₹ 5.00 Cr and at four digits level for all B2B supplies for taxpayers having annual turnover in the preceding year upto ₹ 5.00 Cr.” shall be inserted;

(II) the following paragraph shall be inserted at the end, namely: -

“For FY 2021-22, the registered person shall have an option to not fill Table 18.”;

13. In the said rules, in **FORM GSTR-9C**, under the heading Instructions, -

(a) in paragraph 4, in the Table, in second column, for the figures and word “2019-20 and 2020-21”, wherever they occur, the figures and word “2019-20, 2020-21 and 2021-22” shall be substituted;

(b) in paragraph 6, in the Table, in second column, against serial number 14, for the figures and word “2019-20 and 2020-21”, the figures and word “2019-20, 2020-21 and 2021-22” shall be substituted;

14. In the said rules, after **FORM GST PMT-03**, the following form shall be inserted, namely: -

“FORM GST PMT –03A <i>[See rule 86(4B)]</i>	
Order for re-credit of the amount to electronic credit ledger	
Reference No:	Date:
1. GSTIN –	
2. Name (Legal) –	
3. Trade name, if any	
4. Address –	
5. Ledger from which debit entry was made-	Cash / credit ledger
6. Debit entry no. and date –	
7. Payment Reference Number (DRC 03): _____	dated _____
8. Details of Payment: -	

Cause of Payment	(Deposit of erroneous refund of unutilised ITC or Deposit of erroneous refund of IGST)
Details of Refund Sanction order	1. Shipping Bill/ Bill of Export No. and Date _____
	2. Amount of IGST paid on export of goods _____
	3. Details of Exemption/Concessional Rate Notification used for procuring inputs _____
	4. Amount of refund sanctioned _____
	5. Date of credit of refund in Bank Account _____
	(or)
	1. Category of refund and relevant period of refund _____
	2. GST RFD- 01/01A ARN and Date _____
	3. GST RFD-06 Order No. and Date _____
	4. Amount of refund claimed _____
5. Amount of refund sanctioned _____	

10. No. and date of order giving rise to recredit, if any -

11. Amount of credit -

S.No.	Act (Central Tax/ State tax/ UT Tax/ Integrated Tax/ CESS)	Amount of credit (Rs.)					
		Tax	Interest	Penalty	Fee	Other	Total
1	2	3	4	5	6	7	8

Signature
Name
Designation of the officer

Note: 'Central Tax' stands for Central Goods and Services Tax; 'State Tax' stands for State Goods and Services Tax; 'UT Tax' stands for Union territory Goods and Services Tax; 'Integrated Tax' stands for Integrated Goods and Services Tax and 'Cess' stands for Goods and Services Tax (Compensation to States)";

15. In the said rules, in **FORM GST PMT-06**, -

- (a) Under the heading **Mode of Payment (relevant part will become active when the particular mode is selected)** for the portion starting with

e-Payment
(This will include all modes of e-payment such as CC/DC and net banking. Taxpayer will choose one of this)"

and ending with "Note: Charges to be separately paid by the person making payment.", the following shall be substituted, namely: -

" e-Payment (This will include all modes of e-payment such as CC/DC, net banking and UPI. Taxpayer will choose one of this)	Over the Counter (OTC)		<input type="checkbox"/> IMPS
	Bank (Where cash or instrument is proposed to be deposited)		
	Details of Instrument		
	<input type="checkbox"/> Cash	<input type="checkbox"/> Cheque	<input type="checkbox"/> Demand Draft
NEFT/RTGS			
Remitting bank			
Beneficiary name		GST	
Beneficiary Account Number (CPIN)		<CPIN>	
Name of beneficiary bank		Reserve Bank of India	
Beneficiary Bank's Indian Financial System Code (IFSC)		IFSC of RBI	
Amount			

Note: Bank Charges, if any, shall be paid separately to the bank by the person making payment.

<input type="checkbox"/> IMPS	
Remitting bank	
Beneficiary name	GST
Beneficiary Account Number (CPIN)	<CPIN>
Name of beneficiary bank	<Selected Authorized Bank>
Beneficiary Bank's Indian Financial System Code (IFSC)	<IFSC of selected Authorized Bank >
Amount	

Note: Bank Charges, if any, shall be paid separately to the bank by the person making payment.

(b) in the Table under the heading Paid Challan Information, for the words, letters and brackets “Bank Reference No. (BRN)/UTR”, words, letters and brackets “Bank Reference No. (BRN)/UTR/RRN” shall be substituted;

16. In the said rules, in **FORM GST PMT-07**, in the Table,

(a) against serial number 6, in the third column,

“NEFT/RTGS ”

 for the following, shall be inserted, namely: -

“NEFT/RTGS ”	IMPS ”
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(b) after serial number 10 the following serial number and entries shall be inserted, namely: -

“10A.	Retrieval Reference Number (RRN) – IMPS.”;	
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17. In the said rules, in **FORM GST PMT-09**, -

(a) for the brackets, words and figures “[See rule 87(13)]”, the brackets, words and figures “[See rule 87(13) and 87(14)]” shall be substituted;

(b) in the Table, after serial No. 4, following serial number and entries shall be inserted, namely: -

“4A.	GSTIN of transferee on the same PAN”;	
------	---------------------------------------	--

(c) Under the heading Instructions, after paragraph 5, following paragraphs shall be inserted, namely: -

“(6) Amount available in cash ledger under CGST / IGST head can be transferred to any other taxpayer registered on the same PAN under CGST/IGST head, if required.

(7) Amount shall not be allowed to be transferred if unpaid liability exists in the Electronic Liability Register of the transferor.”;

18. In the said rules, in **FORM-GST-RFD-01**, -

(a) in **Statement-3**, in the Table, under the heading Shipping bill/Bill of export, after column 9, the following column shall be inserted, namely: -

"FOB value
9A";

(b) after **Statement-3A**, the following statement shall be inserted, namely: -

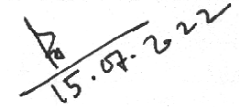
"Statement-3B [rule 89 (2) (ba)]

Refund Type: Export of electricity without payment of tax (accumulated ITC)

Sl. No.	Invoice/Document Details				REA Details					Tariff per Unit in Rs. (As per agreement)	Units exported (Lower of cl. No 5 and 10)	Value of electricity exported in Rs. (11 x 12)
	Type of Document	No.	Date	Energy exported (Units)	Generating Station	Period	Ref. No.	Date	Scheduled Energy Exported (Units)			
1	2	3	4	5	6	7	8	9	10	11	12	13

19. In the said rules, **FORM GST RFD-10 B** shall be deemed to have been omitted with effect from the 1st day of July, 2019.

By Order of the Governor,


15.07.2022

(Prithwiraj Debnath)
Under Secretary to the
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-III), dated the 4th January, 2022, *vide* number 30, dated the 4th January, 2022.

TRIPURA GAZETTE



Published by Authority

EXTRAORDINARY ISSUE

Agartala, Saturday, July 16, 2022 A. D., Asadha 25, 1944 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/2022(Part)

Dated, Agartala, the 15th July, 2022.

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 State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura, Finance Department, NO.F.1-11(91)-TAX/GST/2017(Part), dated the 5th January, 2018, published in the Tripura Gazette, Extraordinary Issue, *vide* number 8, dated the 5th January, 2018, namely:—

In the said notification, in the sixth proviso, for the figures, letters and words “30th day of June, 2022”, the figures, letters and words “28th day of July, 2022” shall be substituted.

By Order of the Governor,

(Prithwiraj Debnath)
Under Secretary to the
Government of Tripura
Finance Department

Note: The principal notification NO.F.1-11(91)-TAX/GST/2017(Part), dated the 5th January, 2018 was published in the Tripura Gazette, Extraordinary Issue, *vide* number 8, dated the 5th January, 2018 and was last amended, *vide* notification number NO.F.1-11(91)-TAX/GST/2022(Part), dated the 2nd June, 2022, published in the Tripura Gazette, Extraordinary Issue, *vide* number 1012, dated the 2nd June, 2022.

Printed at the Tripura Government Press, Agartala.

TRIPURA GAZETTE



Published by Authority

EXTRAORDINARY ISSUE

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The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2022(Part)

Dated, Agartala, the 15th July, 2022.

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), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura, Finance Department, NO.F.1-11(91)-TAX/GST/2021(PART), dated the 19th July, 2021, published in the Tripura Gazette, Extraordinary Issue, *vide* number 1373, dated the 19th July, 2021, namely:—

In the said notification, in the third paragraph, after the second proviso, the following proviso shall be inserted, namely: —

“Provided also that the said persons shall furnish a statement, containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Tripura State Goods and Services Tax Rules, 2017 for the quarter ending 30th June, 2022 till the 31st day of July, 2022.”.

By Order of the Governor,

(Prithwiraj Debnath)
Under Secretary to the
Government of Tripura
Finance Department

Note: The principal notification NO.F.1-11(91)-TAX/GST/2021(PART), dated the 19th July, 2021 was published in the Tripura Gazette, Extraordinary Issue, *vide* number 1373, dated the 19th July, 2021.

Printed at the Tripura Government Press, Agartala.

TRIPURA GAZETTE



Published by Authority

EXTRAORDINARY ISSUE

Agartala, Saturday, July 16, 2022 A. D., Asadha 25, 1944 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/2022(Part-I)

Dated, Agartala, the 15th July, 2022.

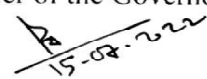
NOTIFICATION

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) (hereinafter referred to as the said Act) and 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, the Government, on the recommendations of the Council, hereby,-

- (i) extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, up to the 30th day of September, 2023;
- (ii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under sub-section (10) of section 73 of the said Act for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of erroneous refund;
- (iii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.

2. This notification shall be deemed to have come into force with effect from the 1st day of March, 2020.

By Order of the Governor,


(Prithwiraj Debnath)
Under Secretary to the
Government of Tripura
Finance Department

TRIPURA GAZETTE



Published by Authority

EXTRAORDINARY ISSUE

Agartala, Saturday, July 16, 2022 A. D., Asadha 25, 1944 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/2022(Part-I)

Dated, Agartala, the 16th July, 2022.

Notification No. 03/2022-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, -

(A) in the Table, -

(I) against serial number 3, in column (3), -

(a) items (iii), (iv), (v), (va), (vi) and (ix) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(b) against items (vii) and (x), for the entry in column (4), the entry "6" shall be substituted;

(c) in item (xii), for the brackets and figures "(iii), (iv), (v), (va), (vi), (vii), (viii), (ix)", the brackets and figures "(vii), (viii)," shall be substituted;

(II) against serial number 7, in column (3), in item (i), the words "above one thousand rupees but" shall be omitted;

(III) against serial number 8, in column (3), -

(a) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
-----	-----	-----

“(via) Transport of passengers, with or without accompanied belongings, by ropeways.	2.5	The credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]”;
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(b) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vii) Passenger transport services other than (i), (ii), (iii), (iv), (iva), (v), (vi) and (via) above.	9	-”;

(IV) against serial number 9, in column (3), -

(a) for item (iii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(iii) Services of Goods Transport Agency (GTA) in relation to transportation of goods (including used house hold goods for personal use) supplied by a GTA where,-		

(a) GTA does not exercise the option to itself pay GST on the services supplied by it;	2.5	<p>The credit of input tax charged on goods and services used in supplying the service has not been taken.</p> <p>[Please refer to <i>Explanation</i> no. (iv)]</p>
(b) GTA exercises the option to itself pay GST on services supplied by it.	2.5	(1) In respect of supplies on which GTA pays tax at the rate of 2.5%, GTA shall not take credit of input tax charged on goods and services used in supplying the service. [Please refer to <i>Explanation</i> no. (iv)]
	or	
	6	<p>(2) The option by GTA to itself pay GST on the services supplied by it during a Financial Year shall be exercised by making a declaration in Annexure V on or before the 15th March of the preceding Financial Year:</p> <p>Provided that the option for the Financial Year 2022-2023 shall be exercised on or before the 16th August, 2022:</p> <p>Provided further that invoice for supply of the service charging State tax at the rates as applicable to clause (b) may be issued during the period from the 18th July, 2022 to 16th August, 2022 before exercising the option for the financial year 2022-2023 but in such a case the supplier shall exercise the option to pay GST on its supplies on or before the 16th August, 2022.”;</p>

(b) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(via) Transport of goods by ropeways.	2.5	The credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]”;

(c) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vii) Goods transport services other than (i), (ii), (iii), (iv), (v), (vi) and (via) above.	9	-”;

(V) against serial number 10, in column (3), -

(a) after item (i) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient.	6	-”;

(b) in item (iii), after the brackets and figure “(i)”, the brackets and figures “, (ia)” shall be inserted;

(VI) against serial number 11, in column (3), for items (i) and (ii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<p>“Supporting services in transport.</p> <p><i>Explanation:</i> This entry does not include goods transport service involving Goods Transport Agency (GTA) service, which falls under Heading 9965.</p>	9	-”;

(VII) against serial number 15, in column (3), -

(a) item (i) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(b) in item (vii), the brackets and figures “(i),” shall be omitted;

(VIII) against serial number 26, in column (3), in item (i), sub-items (e), (ea) and (h) shall be omitted;

(IX) after serial number 31 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“31A	Heading 9993	<p>Services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.</p>	2.5	<p>The credit of input tax charged on goods and services used in supplying the service has not been taken</p> <p>[Please refer to Explanation no. (iv)]”;</p>

(X) against serial number 32, in column (3), -

Tripura Gazette, Extraordinary Issue, July 16, 2022 A. D.

(a) after item (i) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(ia) Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment.	6	-”;

(b) in item (ii), after the brackets and figures “(i)”, the word, brackets and figure “and (ia)” shall be inserted;

(B) in paragraph 4, relating to Explanation, after clause (xxxvi), the following clauses shall be inserted, namely: -

“(xxxvii) ‘print media’ means, —

(i) ‘book’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;

(ii) ‘newspaper’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);

(xxxviii) ‘clinical establishment’ means, -

a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;

(xxxix) ‘health care services’ means, -

any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or

Tripura Gazette, Extraordinary Issue, July 16, 2022 A. D.

functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;

(xxxx) 'goods transport agency' means, -

any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.”;

(C) After Annexure IV, following annexure shall be inserted, namely: -

“Annexure V

FORM

Form for exercising the option by a Goods Transport Agency (GTA) for payment of GST on the GTA services supplied by him under forward charge before the commencement of any financial year to be submitted before the jurisdictional GST Authority.

Reference No.-

Date: -

1. I/We _____ (name of Person), authorised representative of M/s..... have taken registration/have applied for registration and do hereby undertake to pay GST on the GTA services in relation to transportation of goods supplied by us during the financial year.....under forward charge in accordance with section 9(1) of the CGST Act, 2017 and to comply with all the provisions of the CGST Act, 2017 as they apply to a person liable for paying the tax in relation to supply of any goods or services or both;
2. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.

Legal Name: -

GSTIN: -

PAN No.

Signature of Authorised representative:

Name of Authorised Signatory:

Full Address of GTA:

Tripura Gazette, Extraordinary Issue, July 16, 2022 A. D.

(Dated acknowledgment of jurisdictional GST Authority)

Note: The last date for exercising the above option for any financial year is the 15th March of the preceding financial year. The option for the financial year 2022-2023 can be exercised by 16th August, 2022.”

2. This notification shall come into force with effect from the 18th July, 2022.

By Order of the Governor,

(Prithwiraj Debnath)

Under Secretary to the
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 last amended vide notification no. 22/2021-State Tax (Rate), dated the 7th January, 2022 published in the Tripura Gazette, Extraordinary Issue, vide number 44, dated the 7th January, 2022.

TRIPURA**GAZETTE**

Published by Authority

EXTRAORDINARY ISSUE

Agartala, Saturday, July 16, 2022 A. D., Asadha 25, 1944 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/2022(Part-I)

Dated, Agartala, the 16th July, 2022.

Notification No.04/2022-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, 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, -

(A) in the Table, -

(a) in column (3), -

(i) against serial number 6, in clause (a), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(ii) against serial number 7, in the *Explanation*, in clause (a), in sub-clause (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(iii) against serial number 8, in the proviso, in clause (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(iv) against serial number 9, in the first proviso, in clause (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

Tripura Gazette, Extraordinary Issue, July 16, 2022 A. D.

(b) against serial number 12, in column (3), after the words “as residence”, the words “except where the residential dwelling is rented to a registered person” shall be inserted;

(c) serial number 14 and the entries relating thereto shall be omitted;

(d) against serial number 15, in column (3), for clause (a), the following shall be substituted: -

(3)
“(a) air in economy class, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal;”;

(e) against serial number 20, in column (3), clause (d) shall be omitted;

(f) against serial number 21, in column (3), clauses (b) and (c) shall be omitted;

(g) against serial number 24B, for the entries in column (3), the following shall be substituted: -

(3)
“Services by way of storage or warehousing of cereals, pulses, fruits and vegetables.”;

(h) after serial number 24B and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“24C	Chapter 9968	Services by the Department of Posts by way of post card, inland letter, book post and ordinary post (envelopes weighing less than 10 grams).	Nil	Nil”;

(i) serial number 26 and the entries relating thereto shall be omitted;

(j) serial number 32 and the entries relating thereto shall be omitted;

(k) serial number 33 and the entries relating thereto shall be omitted;

(l) serial number 47A and the entries relating thereto shall be omitted;

(m) serial number 51 and the entries relating thereto shall be omitted;

(n) after serial number 52 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“52A	Heading 9985	Tour operator service, which is	Nil	Nil”;

	<p>performed partly in India and partly outside India, supplied by a tour operator to a foreign tourist, to the extent of the value of the tour operator service which is performed outside India:</p> <p>Provided that value of the tour operator service performed outside India shall be such proportion of the total consideration charged for the entire tour which is equal to the proportion which the number of days for which the tour is performed outside India has to the total number of days comprising the tour, or 50% of the total consideration charged for the entire tour, whichever is less:</p> <p>Provided further that in making the above calculations, any duration of time equal to or exceeding 12 hours shall be considered as one full day and any duration of time less than 12 hours shall be taken as half a day.</p> <p><i>Explanation.</i> - "foreign tourist" means a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.</p> <p><i>Illustrations:</i> <i>A tour operator provides a tour operator service to a foreign tourist as follows: -</i></p> <p><i>(a) 3 days in India, 2 days in Nepal; Consideration Charged for the entire tour: Rs.1, 00, 000/-</i></p> <p><i>Exemption: Rs.40, 000/- (=Rs.1, 00, 000/- x 2/5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less,</i></p>		
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		<p><i>i.e., Rs.40, 000/-(i.e., Taxable value: Rs.60, 000/-);</i></p> <p><i>(b) 2 days in India, 3 nights in Nepal; Consideration Charged for the entire tour: Rs.1, 00, 000/-</i></p> <p><i>Exemption: Rs.60, 000(=Rs.1, 00, 000/- x 3/5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.50, 000/-(i.e., Taxable value: Rs.50, 000/-);</i></p> <p><i>(c) 2.5 days in India, 3 days in Nepal; Consideration charged for the entire tour: Rs.1, 00, 000/-</i></p> <p><i>Exemption: Rs.54,545 (=Rs.1, 00, 000/- x 3/5.5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.50, 000/-(i.e., Taxable value: Rs.50, 000/-).</i></p>		
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- (o) serial number 53A and the entries relating thereto shall be omitted;
- (p) against serial number 54, in column (3), clause (h) shall be omitted;
- (q) serial number 56 and the entries relating thereto shall be omitted;
- (r) serial number 73 and the entries relating thereto shall be omitted;
- (s) against serial number 74, in column (3), in clause (a), the following proviso shall be inserted, namely: -

(3)
“Provided that nothing in this entry shall apply to the services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.”;

- (t) serial number 75 and the entries relating thereto shall be omitted;
- (u) against serial number 80, for the entries in column (3), the following shall be substituted: -

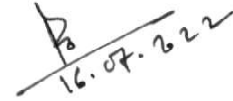
(3)
“Services by way of training or coaching in- (a) recreational activities relating to arts or culture, by an individual, or

(b) sports by charitable entities registered under Section 12AA or 12AB of the Income Tax Act.”;

(v) against serial number 82A, in column (3), after the letters, figures and words, “FIFA U-17 Women’s World Cup 2020”, the brackets and words “[whenever rescheduled]” shall be inserted.

2. This notification shall come into force with effect from the 18th July, 2022.

By Order of the Governor,



(Prithwiraj Debnath)

Under Secretary to the
Government of Tripura
Finance Department

Note: The principal notification was published in the Tripura Gazette, Extraordinary Issue, vide notification no. 12/2017 - State Tax (Rate), dated the 29th June, 2017, vide number 233, dated the 29th June, 2017 and last amended vide notification no. 16/2021 - State Tax (Rate), dated the 2nd December, 2021, published in the Tripura Gazette, Extraordinary Issue, vide number 2135, dated the 2nd December, 2021.

TRIPURA GAZETTE



Published by Authority

EXTRAORDINARY ISSUE

Agartala, Saturday, July 16, 2022 A. D., Asadha 25, 1944 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/2022(Part-I)

Dated, Agartala, the 16th July, 2022.

Notification No.05/2022-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.13/2017-State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 234, dated the 29th June, 2017, namely: -

In the said notification, in the Table, -

(1) against serial number 1, in column (2), -

(a) the words, figures and symbols "who has not paid state tax at the rate of 6%," shall be omitted;

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

"Provided further that nothing contained in this entry shall apply where, -

- i. the supplier has taken registration under the TSGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and
- ii. the supplier has issued a tax invoice to the recipient charging State Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him.";

(2) against serial number 5, in column (2), in the sub-clause (2), in item (i), the words "by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority" shall be omitted;

(3) after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
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Tripura Gazette, Extraordinary Issue, July 16, 2022 A. D.

“5AA	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.”;
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(4) after Annexure II, the following annexure shall be inserted, namely: -

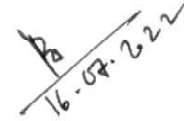
“Annexure III

Declaration

I/we have taken registration under the CGST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year _____ under forward charge.”.

II. This notification shall come into force with effect from the 18th July, 2022.

By Order of the Governor,



(Prithwiraj Debnath)
Under Secretary to the
Government of Tripura
Finance Department

Note: -The principal notification no. 13/2017 -State Tax (Rate), dated the 29th June, 2017 was published in the Tripura Gazette, Extraordinary Issue, vide number 234, dated the 29th June, 2017 and was last amended vide notification no. 29/2019 –State Tax (Rate), dated the 8th January, 2020 published in the Tripura Gazette, Extraordinary Issue, vide number 66, dated the 8th January, 2020.

TRIPURA GAZETTE



Published by Authority

EXTRAORDINARY ISSUE

Agartala, Saturday, July 16, 2022 A. D. Asadha 25, 1944 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/2022(Part-I)

Dated, Agartala, the 16th July, 2022.

Notification No. 06/2022-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:-

I. In the said notification, -

A. in the opening paragraph,

(i) in clause (v), the word "and" shall be omitted;

(ii) in clause (vi), after the word and figures "Schedule VI", the figure and word ", and" shall be inserted;

(iii) after clause (vi), the following clause shall be inserted, namely:-

"(vii) 0.75 per cent. in respect of goods specified in Schedule VII".

B. in Schedule I – 2.5%,

(i) against S. Nos. 1 and 2, in column (3), for the portion beginning with the words "and put up in" and ending with the words and bracket "as in the ANNEXURE]", the words ", pre-packaged and labelled" shall be substituted;

(ii) after S. No. 9 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

"9A	0403	Curd, Lassi, Butter milk, pre-packaged and labelled";
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(iii) against S. Nos. 11 and 13, in column (3), for the portion beginning with the words "put up in" and ending with the words and bracket "as in the ANNEXURE]", the words ", pre-packaged and labelled" shall be substituted;

(iv) against S. No. 16, in column (3), for the portion beginning with the words "and put up in" and ending with the words "as in the ANNEXURE", the words ", pre-packaged and labelled" shall be substituted;

Tripura Gazette, Extraordinary Issue, July 16, 2022 A. D.

(v) against S. No. 25, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “as in the ANNEXURE]”, the words “, pre-packaged and labelled” shall be substituted;

(vi) against S. No. 26, in column (3), for the portion beginning with the words “put up in” and ending with the words “as in the ANNEXURE”, the words “pre-packaged and labelled” shall be substituted;

(vii) against S. No. 30, in column (3), for the portion beginning with the words “put up in” and ending with the words “as in the ANNEXURE”, the words “, pre-packaged and labelled” shall be substituted;

(viii) against S. Nos. 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 58 and 59, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “as in the ANNEXURE]”, the words “, pre-packaged and labelled” shall be substituted;

(ix) after S. No. 91 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

“91A	1701 or 1702	Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled”;
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(x) after S. No. 98 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

“98A	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki, pre-packaged and labelled”;
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(xi) against S. No. 101A, in column (3), for the portion beginning with the words “other than those put up in” and ending with the words and bracket “as in the ANNEXURE]”, the words “, other than those pre-packaged and labelled” shall be substituted;

(xii) S. No. 163 and the entries relating thereto shall be omitted;

(xiii) after S. No. 181A and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

“181B	3006	Ostomy appliances including pouch or flange, stoma adhesive paste, barrier cream, irrigator kit, sleeves, belt, micro-pore tapes”;
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(xiv) against S. No. 182, in column (3), for the words “put up in unit containers and bearing a brand name”, the words “, pre-packaged and labelled.” shall be substituted;

(xv) S. Nos. 197A, 197B, 197C, 197D and 197E and entries relating thereto shall be omitted;

(xvi) against S. No. 215, in column (3), for the words “put up in unit container and bearing a brand name”, the words “, pre-packaged and labelled” shall be substituted;

(xvii) S. Nos. 230, 232, 233, 234A and 234C and entries relating thereto shall be omitted;

(xviii) after S. No. 255 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“255A	9021	Orthopaedic appliances, such as crutches, surgical belts, and trusses; Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than hearing aids]”;
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(xix) after S. No. 264 and entries relating thereto, in List No. 3, in item (B), the sub-item (1) and the entries relating thereto shall be omitted;

C. in Schedule II – 6%, -

(i) against S. No. 16, in column (3), after the word “guavas”, the words and brackets “, mangoes (other than mangoes sliced, dried)” shall be inserted;

(ii) against S. No. 41A, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “in the ANNEXURE]”, the words “, pre-packaged and labelled” shall be substituted;

(iii) against S. No. 46, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “in the ANNEXURE]”, the words “, pre-packaged and labelled” shall be substituted;

(iv) against S. No. 65, in column (3), after the word “contraceptives”, the words “and Ostomy appliances” shall be inserted;

(v) S. No.70 and the entries relating thereto shall be omitted;

(vi) after S. No. 85A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“85 B	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
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85C	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
85D	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114
85E	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
85F	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour”;

(vii) S. No.120 and the entries relating thereto shall be omitted;

(viii) after S. No. 125 and the entries relating thereto, the following S. No. and entries shall be inserted, namely :-

“125A	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed”;
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(ix) against S. No. 176B, for the entry in column (3), the entry “Fly ash bricks; Fly ash aggregates; Fly ash blocks” shall be substituted;

(x) S. No. 187, 188, 189, 192 and 193 and the entries relating thereto shall be omitted;

(xi) after S. No. 194 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“194A	8419 12	Solar water heater and system”;
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(xii) S. No. 195 and the entries relating thereto shall be omitted;

(xiii) against S. No. 197, in column (3), for the words and figures “machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts [8433 90 00]”, the words “parts thereof” shall be substituted;

(xiv) S. Nos. 198, 205, 217, 221, 226 and 227 and the entries relating thereto shall be omitted;

D. in Schedule III – 9%, -

(i) against S. No. 30A, for the entry in column (3), the entry “Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars” shall be substituted;

(ii) after S. No. 54B and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“54C	3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink”;
------	------	--

(iii) against S. No. 148, in column (3), the brackets and words “[Other than aseptic packaging paper]” shall be omitted;

(iv) against S. No. 157B, in column (3), after the word and bracket “Scripts)”, the figures and words “; Cheques, loose or in book form” shall be inserted;

(v) against S. No. 182D, in column (3), for the brackets, words and figures “[other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or more fly ash content]”, the brackets and words “[other than Fly ash bricks; Fly ash aggregates; Fly ash blocks]” shall be substituted;

(vi) S. No. 301A shall be re-numbered as S. No. 301AA, and before S. No. 301AA as so re-numbered, the following S. No. and entries shall be inserted, namely:

“301A	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor”;
-------	------	--

(vii) against S. No. 302A, in column (3), the brackets and words “[other than paper knives, pencil sharpeners and blades therefor]” shall be omitted;

(viii) after S. No. 302A and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“302B	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware”;
-------	------	---

(ix) against S. No. 317A, for the entry in column (3), the entry “(a) Concrete pumps [8413 40 00]; (b) other rotary positive displacement pumps [8413 60]; (c) Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well

Tripura Gazette, Extraordinary Issue, July 16, 2022 A. D.

turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps” shall be substituted;

(x) after S. No. 317B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“317C	8414 20 10	Bicycle pumps
317D	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps”;

(xi) after S. No. 328 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“328A	8433	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts thereof [8433 90 00]
328B	8434	Milking machines and dairy machinery”;

(xii) after S. No. 329 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“329A	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof”;
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(xiii) after S. No. 371 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“371A	84 or 85	E-waste <i>Explanation.-</i> For the purpose of this entry, E-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer”;
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(xiv) against S. No. 376AC, in column (3), the brackets and words “[other than wet grinder consisting of stone as a grinder]” shall be omitted;

Tripura Gazette, Extraordinary Issue, July 16, 2022 A. D.

(xv) against S. No. 390, in column (3), the brackets, words and letters “[other than Light-Emitting Diode (LED) Light Sources]” shall be omitted;

(xvi) after S. No. 406 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“406A	8807	Parts of goods of heading 8801”;
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(xvii) against S. No. 413, for the entry in column (3), the entry “Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter” shall be substituted;

(xviii) against S. No. 438A, in column (3), the letters, words, and brackets “LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)” shall be omitted;

E. in Schedule VI – 0.125%,

(i) against S. No. 1, for the entry in column (3), the entry “Rough diamonds or simply sawn diamonds, industrial or non-industrial” shall be substituted;

(ii) against S. No. 3, for the entry in column (3), the entry “Synthetic or reconstructed precious or semiprecious stones [other than diamonds], whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones [other than diamonds], temporarily strung for convenience of transport; synthetic or reconstructed diamonds, unworked or simply sawn or roughly shaped” shall be substituted;

F. after Schedule VI and before Explanation, following entries shall be inserted, namely:-

“Schedule VII – 0.75%

S.No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	7102	Goods other than those specified against S. No. 1 in Schedule VI
2.	7104	Goods other than those specified against S. No. 3 in Schedule VI”;

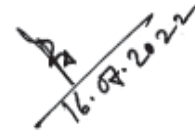
Tripura Gazette, Extraordinary Issue, July 16, 2022 A. D.

G. after the Schedule VII, in the Explanation, for clause (ii) and the entries relating thereto, the following clause shall be substituted, namely:-

‘(ii) The expression ‘pre-packaged and labelled’ means a ‘pre-packaged commodity’ as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.’.

2. This notification shall come into force on the 18th day of July, 2022.

By Order of the Governor,



(Prithwiraj Debnath)

Under Secretary to the
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. 01/2022 – State Tax (Rate) dated the 1st April, 2022 published in the Tripura Gazette, Extraordinary Issue, *vide* number 607, dated the 1st April, 2022.

TRIPURA GAZETTE



Published by Authority

EXTRAORDINARY ISSUE

Agartala, Saturday, July 16, 2022 A. D. Asadha 25, 1944 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/2022(Part-I)

Dated, Agartala, the 16th July, 2022.

Notification No. 07/2022-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,

(A) in the Schedule, -

- (i) against S. Nos. 9 and 22, in column (3), for the portion beginning with the words "other than those put up in" and ending with the words "conditions as in the ANNEXURE I]", the words " , other than pre-packaged and labelled" shall be substituted;
- (ii) against S. No. 26, for the entry in column (3), the entry "Curd, Lassi, Butter milk, other than pre-packaged and labelled" shall be substituted;
- (iii) against S. Nos. 27, 29, 30B, 45, 46A, in column (3), for the portion beginning with the words "other than those put up in" and ending with the words "conditions as in the ANNEXURE I]", the words " , other than pre-packaged and labelled" shall be substituted;
- (iv) against S. No. 46B, in column (3), for the portion beginning with the words "[other than those" and ending with the words "conditions as in the ANNEXURE I]", the words " , other than pre-packaged and labelled" shall be substituted;
- (v) against S. Nos. 65, 66, 67, 68, 69, 70, 71,72, 73, 74 and 75, in column (3), for the portion beginning with "[other than those" and ending with the words "conditions as in the ANNEXURE I]", the words " , other than pre-packaged and labelled" shall be substituted;
- (vi) against S. Nos. 77 and 78, in column (3), for the portion beginning with the words "[other than those" and ending with the words "conditions as in the ANNEXURE I]", the words " , other than pre-packaged and labelled" shall be substituted;
- (vii) against S. No. 94, for the entry in column (3), the entry "(i)Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labelled.; (ii) Khandsari Sugar, other than pre-packaged and labelled" shall be substituted;
- (viii) against S. No. 95, in column (3), after the word "Murki", the words and symbols " , other than pre-packaged and labelled" shall be inserted;

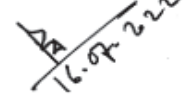
Tripura Gazette, Extraordinary Issue, July 16, 2022 A. D.

- (ix) against S. No. 97A, in column (3), for the portion beginning with the words “other than those put up” and ending with the words “as specified in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;
 - (x) against S. No. 99, in column (3), the word “purified, ” shall be omitted;
 - (xi) against S. No. 108, in column (3), for the portion beginning with the words “[other than those” and ending with the words “conditions as in the ANNEXURE I]””, the words “, other than pre-packaged and labelled” shall be substituted;
 - (xiii) S. Nos. 118 and 122 and the entries relating thereto shall be omitted;
 - (xiv) against S. No. 132A, in column (3), for the portion beginning with the words “other than those put up” and ending with the words “as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;
 - (xv) S. No. 141 and the entries relating thereto shall be omitted;
- (B) after the Schedule, in the Explanation, for clause (ii), the following clause shall be substituted, namely:-

“(ii) The expression ‘pre-packaged and labelled’ means a ‘pre-packaged commodity’ as defined in clauses (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”.

2. This notification shall come into force on the 18th day of July, 2022.

By Order of the Governor,



(Prithwiraj Debnath)
Under Secretary to the
Government of Tripura
Finance Department

Note: - The principal notification No.2/2017-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 *vide* notification No. 19/2021-State Tax (Rate) dated the 4th January, 2022, published in the Tripura Gazette, Extraordinary Issue, *vide* number 29, dated the 4th January, 2022.

TRIPURA GAZETTE



Published by Authority

EXTRAORDINARY ISSUE

Agartala, Saturday, July 16, 2022 A. D. Asadha 25, 1944 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/2022(Part-I)

Dated, Agartala, the 16th July, 2022.

Notification No. 08/2022-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. 3/2017-State Tax (Rate), dated the 29th June, 2017 published in the Tripura Gazette, Extraordinary Issue, *vide* number 237, dated the 29th June, 2017, namely, in the said notification, in the TABLE, against S. No. 1, for the entry in column (4), the entry "6%" shall be substituted.

2. This notification shall come into force on the 18th day of July, 2022.

By Order of the Governor,

(Prithwiraj Debnath)
Under Secretary to the
Government of Tripura
Finance Department

Note: - The principal notification No. 3/2017-State Tax (Rate), dated the 29th June, 2017 was published in the Tripura Gazette, Extraordinary Issue, *vide* number 237 dated the 29th June, 2017, and was last amended by notification No. 16/2019 – State Tax (Rate), dated the 1st October, 2019 published in the Tripura Gazette, Extraordinary Issue, *vide* number 2066, dated the 1st October, 2019.

TRIPURA GAZETTE



Published by Authority

EXTRAORDINARY ISSUE

Agartala, Saturday, July 16, 2022 A. D. Asadha 25, 1944 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/2022(Part-I)

Dated, Agartala, the 16th July, 2022.

Notification No. 09/2022-State Tax (Rate)

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 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. 5/2017-State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, *vide* number 235, dated the 29th June, 2017, namely :-

In the said notification,

- (i) in the opening paragraph, in the proviso, in clause (i), for the words and figure "serial numbers I", the words, figure and letters "serial numbers IAA" shall be substituted;
- (ii) in the TABLE, S. No. 1 shall be re-numbered as S. No. IAA, and before S. No. IAA as so re-numbered, the following serial numbers and entries shall be inserted, namely :-

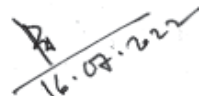
(1)	(2)	(3)
"1A.	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
1B.	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
1C.	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.
1D.	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509
1E.	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.
1F.	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
1G.	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
1H.	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
II.	1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.

Tripura Gazette, Extraordinary Issue, July 16, 2022 A. D.

1J.	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
1K.	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
1L.	1518	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516
1M.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
1N.	2702	Lignite, whether or not agglomerated, excluding jet
1O.	2703	Peat (including peat litter), whether or not agglomerated"

2. This notification shall come into force on the 18th day of July, 2022.

By Order of the Governor,



(Prithwiraj Debnath)
Under Secretary to the
Government of Tripura
Finance Department

Note: - The principal notification No.5/2017-State Tax (Rate), dated the 29th day of June, 2017, was published in the Tripura Gazette, Extraordinary Issue, *vide* number 235, dated the 29th day of June, 2017, and was last amended by notification No. 20/2018 – State Tax (Rate) dated the 26th July, 2018 published in the Tripura Gazette, Extraordinary Issue, *vide* number 454, dated the 26th July, 2018.

TRIPURA GAZETTE



Published by Authority

EXTRAORDINARY ISSUE

Agartala, Saturday, July 16, 2022 A. D. Asadha 25, 1944 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/2022(Part-I)

Dated, Agartala, the 16th July, 2022.

Notification No. 10/2022-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 and sub-section (1) of section 16 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. 02/2022-State Tax (Rate), dated the 1st April, 2022, published in the Tripura Gazette, Extraordinary Issue, *vide* number 608, dated the 1st April, 2022, namely:-

In the said notification, in Table, against Sl. No. 1, for the entry in column (3), the entry "Fly ash bricks; Fly ash aggregates; Fly ash blocks" shall be substituted.

2. This notification shall come into force on the 18th July, 2022.

By Order of the Governor,

(Prithwiraj Debnath)
Under Secretary to the
Government of Tripura
Finance Department

TRIPURA GAZETTE



Published by Authority

EXTRAORDINARY ISSUE

Agartala, Saturday, July 16, 2022 A. D. Asadha 25, 1944 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/2022(Part-I)

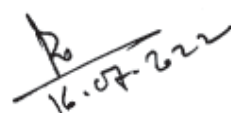
Dated, Agartala, the 16th July, 2022.

Notification No. 11/2022-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 rescinds the notification of the Government of Tripura in the Finance Department, No. 45/2017-State Tax (Rate), dated the 14th November, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 423, dated the 14th November, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force on the 18th day of July, 2022.

By Order of the Governor,


(Prithwiraj Debnath)
Under Secretary to the
Government of Tripura
Finance Department

TRIPURA GAZETTE



Published by Authority

EXTRAORDINARY ISSUE

Agartala, Saturday, July 16, 2022 A. D. Asadha 25, 1944 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/2022(Part-I)

Dated, Agartala, the 16th July, 2022.

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 23 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.F.1-11(91)-TAX/GST/2019, dated the 8th March, 2019, published in the Tripura Gazette, Extraordinary Issue, *vide* number 550, dated the 8th March, 2019, namely:-

In the said notification, in the Table, against serial number 4, for the entry in column (3), the entry "Fly ash bricks; Fly ash aggregates; Fly ash blocks" shall be substituted.

2. This notification shall come into force on the 18th July, 2022.

By Order of the Governor,

(Prithwiraj Debnath)
Under Secretary to the
Government of Tripura
Finance Department

Note: - The principal notification No.F.1-11(91)-TAX/GST/2019, dated the 8th March, 2019, was published in the Tripura Gazette, Extraordinary Issue, *vide* number 550, dated the 8th March, 2019 and was last amended by notification No.F.1-11(91)-TAX/GST/2022(Part), dated the 1st April, 2022, published in the Tripura Gazette, Extraordinary Issue, *vide* number 609, dated the 1st April, 2022.

TRIPURA GAZETTE



Published by Authority

EXTRAORDINARY ISSUE

Agartala, Saturday, July 16, 2022 A. D. Asadha 25, 1944 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/2022(Part-I)

Dated, Agartala, the 16th July, 2022.

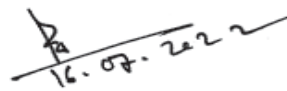
NOTIFICATION

In exercise of the powers conferred under the proviso to sub-section (1) of section 10 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.F.1-11(91)-TAX/GST/2019(Part), dated the 8th March, 2019, published in the Tripura Gazette, Extraordinary Issue, *vide* number 548, dated the 8th March, 2019, namely:-

In the said notification, in the TABLE, against serial number 4, for the entry in column (3), the entry "Fly ash bricks; Fly ash aggregates; Fly ash blocks" shall be substituted.

2. This notification shall come into force on the 18th July, 2022.

By Order of the Governor,


(Prithwiraj Debnath)
Under Secretary to the
Government of Tripura
Finance Department

Note:- The principal notification No.F.1-11(91)-TAX/GST/2019(Part), dated the 8th March, 2019, was published in the Tripura Gazette, Extraordinary Issue, *vide* number 548, dated the 8th March, 2019, and was last amended by notification No.F.1-11(91)-TAX/GST/2022 (Part), dated the 1st April, 2022, published in the Tripura Gazette, Extraordinary Issue, *vide* number 610, dated the 1st April, 2022.

TRIPURA GAZETTE



Published by Authority
EXTRAORDINARY ISSUE

Agartala, Saturday, August 6, 2022 A. D., Sravana 15, 1944 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/2022 (Part-I)

Dated, Agartala, the 5th August, 2022.

NOTIFICATION

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Tripura State Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendment in 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 1211, dated 20th May, 2020, namely:-

In the said notification, in the first paragraph, with effect from the 1st day of October, 2022, for the words "twenty crore rupees", the words "ten crore rupees" shall be substituted.

By Order of the Governor,

(Signature)
05.08.2022

(Prithwiraj Debnath)
Under Secretary to the
Government of Tripura
Finance Department

Note: The principal notification No.F.1-11(91)-TAX/GST/2020 (Part-II), dated the 20th May, 2020 was published in the Tripura Gazette, Extraordinary Issue, *vide* number 1211, dated the 20th May, 2020 and was last amended *vide* notification No. F.1-11(91)-TAX/GST/2022, dated the 5th March, 2022, published *vide* number 384, dated the 5th March, 2022.

TRIPURA GAZETTE

Published by Authority

EXTRAORDINARY ISSUE

Agartala, Friday, December 2, 2022 A. D., Agrahayana 11, 1944 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/2022/Part

Dated, Agartala, the 2nd December, 2022.

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 (Second Amendment) Rules, 2022.

(2) Save as otherwise provided in these rules, they shall come into force with effect from the 1st day of October, 2022.

2. In the Tripura State Goods and Services Tax Rules, 2017 (herein after referred to as the said rules), in rule 21, after clause (g), the following clauses shall be inserted, namely:-

“(h) being a registered person required to file return under subsection (1) of section 39 for each month or part thereof, has not furnished returns for a continuous period of six months;

(i) being a registered person required to file return under proviso to subsection (1) of section 39 for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods.”;

3. In rule 36 of the said rules,—

(a) in sub-rule (2), the words, letters and figure, “, and the relevant information, as contained in the said document, is furnished in FORM GSTR-2 by such person” shall be omitted;

(b) in sub-rule (4), in clause (b), after the words, “the details of”, the words, “input tax credit in respect of” shall be inserted;

4. In rule 37 of the said rules,—

(a) for sub-rules (1) and (2), the following sub-rules shall be substituted, namely:-

“(1) A registered person, who has availed of input tax credit on any inward supply of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, but fails to pay to the supplier thereof, the amount towards the value of

such supply along with the tax payable thereon, within the time limit specified in the second proviso to sub-section(2) of section 16, shall pay an amount equal to the input tax credit availed in respect of such supply along with interest payable thereon under section 50, while furnishing the return in FORM GSTR-3B for the tax period immediately following the period of one hundred and eighty days from the date of the issue of the invoice:

Provided that the value of supplies made without consideration as specified in Schedule I of the said Act shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16:

Provided further that the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of section 15 shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16.;

(2) Where the said registered person subsequently makes the payment of the amount towards the value of such supply along with tax payable thereon to the supplier thereof, he shall be entitled to re-avail the input tax credit referred to in sub-rule (1).”;

(b) sub-rule (3) shall be omitted;

5. In rule 38 of the said rules,—

(a)in clause (a), in sub-clause (ii), the word, letters and figure, “in FORM GSTR-2” shall be omitted;

(b)in clause (c), for the words, letters and figure, “and shall be furnished in FORM GSTR-2”, the words, letters and figure, “ and the balance amount of input tax credit shall be reversed in FORM GSTR-3B” shall be substituted;

(c)clause (d) shall be omitted;

6. In rule 42 of the said rules, in sub-rule (1), in clause (g), the words, letters and figure, “at the invoice level in FORM GSTR-2 and” shall be omitted;

7. In rule 43 of the said rules, in sub-rule (1), the words, letters and figure, “FORM GSTR-2 and” at both the places where they occur, shall be omitted;

8. In rule 60 of the said rules, in sub-rule (7), for the words “auto-drafted”, the words “auto-generated” shall be substituted;

9. In rules 69, 70, 71, 72, 73, 74, 75, 76, 77 and 79 of the said rules shall be omitted;

10. In rule 83 of the said rules, in sub-rule (8), in clause (a), the words “and inward” shall be omitted;

11. In rule 85 of the said rules, in sub-rule (2), –
- (a) in clause (b), for the words “said person;”, the words “said person; or” shall be substituted;
 - (b) clause (c) shall be omitted;
12. In rule 89, of the said rules, in sub-rule (1), –
- (a) after the words “ claiming refund of”, the words, brackets and figures “any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 or” shall be inserted;
 - (b) the first proviso shall be omitted;
 - (c) in the second proviso, for the words “Provided further that”, the words “Provided that” shall be substituted;
 - (d) in the third proviso, for the words “Provided also that”, the words “Provided further that” shall be substituted;
13. In rule 96 of the said rules, in sub-rule (3), for the words, letters and figures, “FORM GSTR-3 or FORM GSTR-3B, as the case may be”, the letters and figure, “FORM GSTR-3B” shall be substituted;
14. FORM GSTR-1A, FORM GSTR-2 and FORM GSTR-3 of the said rules shall be omitted;
15. In FORM GST PCT-05 of the said rules, in Part-A, in the table, against Sr. No.1, under the heading “List of Activities”, the words, “and inward”, shall be omitted.

By Order of the Governor,



02.12.22

(Prithwiraj Debnath)
Under Secretary to the
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 were last amended *vide* notification No.F.1-11(91)-TAX/GST/2022(Part), dated the 15th July, 2022 *vide* number 1282, dated the 15th July, 2022.