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/2018(Part-II)

Dated, Agartala, the 31st October, 2018.

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), hereinafter 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(91)-TAX/GST/2017(Part-VI), dated the 22nd September, 2017 published in the Tripura Gazette, Extraordinary Issue, vide number 340, dated the 22nd September, 2017, except as respects things done or omitted to be done before such supersession, hereby specifies the categories of casual taxable persons (hereinafter referred to as ‘such persons’) who shall be exempted from obtaining registration under the said Act:

(i) such persons making inter-State taxable supplies of handicraft goods as defined in the “Explanation” in notification No. 21/2018-State Tax (Rate), dated the 26th July, 2018, published in the Tripura Gazette, Extraordinary Issue, vide number 455, dated the 26th July, 2018 and falling under the Chapter, Heading, Sub-heading or Tariff item specified in column (2) of the Table contained in the said notification and the Description specified in the corresponding entry in column (3) of the Table contained in the said notification;

or

(ii) such persons making inter-State taxable supplies of the products mentioned in column (2) of the Table below and the Harmonised System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Products</th>
<th>HSN Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Leather articles (including bags, purses, saddlery, harness, garments)</td>
<td>4201, 4202, 4203</td>
</tr>
<tr>
<td>2.</td>
<td>Carved wood products (including boxes, inlay work, cases, casks)</td>
<td>4415, 4416</td>
</tr>
<tr>
<td>3.</td>
<td>Carved wood products (including table and kitchenware)</td>
<td>4419</td>
</tr>
<tr>
<td>4.</td>
<td>Carved wood products</td>
<td>4420</td>
</tr>
<tr>
<td>5.</td>
<td>Wood turning and lacquered ware</td>
<td>4421</td>
</tr>
<tr>
<td>6.</td>
<td>Bamboo products [decorative and utility items]</td>
<td>46</td>
</tr>
<tr>
<td>7.</td>
<td>Grass, leaf and reed and fibre products, mats, pouches, wallets</td>
<td>4601, 4602</td>
</tr>
</tbody>
</table>
8. Paper mache articles 4823
9. Textile (handloom products) including 50, 58, 62, 63
10. Textiles hand printing 50, 52, 54
11. Zari thread 5605
12. Carpet, rugs and durries 57
13. Textiles hand embroidery 58
14. Theatre costumes 61, 62, 63
15. Coir products (including mats, mattresses) 5705, 9404
16. Leather footwear 6403, 6405
17. Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand) 6802
18. Stones inlay work 68
19. Pottery and clay products, including terracotta 6901, 6909, 6911, 6912, 6913, 6914
20. Metal table and kitchen ware (copper, brass ware) 7418
21. Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of Chapters 73 and 74 8306
22. Metal bidriware 8306
23. Musical instruments 92
24. Horn and bone products 96
25. Conch shell crafts 96
26. Bamboo furniture, cane/Rattan furniture 94
27. Dolls and toys 9503
28. Folk paintings, madhubani, patchitra, Rajasthan miniatures 97

Provided that such persons are availing the benefit of notification No. 03/2018 - Integrated Tax, dated the 22nd October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1052(E), dated the 22nd October, 2018:

Provided further that the aggregate value of such supplies, to be computed on all India basis, does not exceed the amount of aggregate turnover above which a supplier is liable to be registered in the State in accordance with sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to that section.

2. Such persons mentioned in the preceding paragraph shall obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Tripura State Goods and Services Tax Rules, 2017.

By Order of the Governor,

(Nagesh Kumar B, IAS)
Joint Secretary
Government of Tripura
Finance Department

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