NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 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 makes the following further amendment in the notification of the Government of Tripura in the Finance Department, No.F.1-11(91)-TAX/GST/2018(Par-t) dated the 14th September, 2018 published in the Tripura Gazette, Extraordinary Issue, vide number 815 dated the 14th September, 2018, namely:-

In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.”.

By Order of the Governor,

(Akinchan Sarkar, TCS Gr-I)
Joint Secretary
Government of Tripura
Finance Department

Note:- The principal notification No.F.1-11(91)-TAX/GST/2018(Par-t), dated the 14th September, 2018 was published in the Tripura Gazette, Extraordinary Issue, vide number 815 dated the 14th September, 2018 and last amended vide notification No.F.1-11(91)-TAX/GST/2018(Par-t-I), dated the 14th November, 2018, published vide number 1167, dated the 14th November, 2018.