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 amendments in notification of the Government of Tripura in the 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, after the first proviso, the following proviso shall be inserted, namely:—

"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."

By Order of the Governor.

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

Foot 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.