In exercise of the powers conferred by sub-rule (5) of rule 61 of the Tripura State Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as "the said Rules") and notification dated 08th August, 2017 published in the Tripura Gazette, Extraordinary Issue, dated the 08th August, 2017, the Chief Commissioner, on the recommendations of the Council, hereby specifies the conditions in column (4) of the Table below, for furnishing the return in FORM GSTR-3B electronically through the common portal for the month of July, 2017, for such class of registered persons as mentioned in the corresponding entry in column (2) of the said Table, by the date specified in the corresponding entry in column (3) of the said Table, namely:-

<table>
<thead>
<tr>
<th>Si. No.</th>
<th>Class of registered persons</th>
<th>Last date for furnishing of return in FORM GSTR-3B</th>
<th>Conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Registered persons entitled to avail input tax credit in terms of section 140 of the said Act read with rule 117 of the said Rules but opting not to file FORM GST TRAN-1 on or before the 28th August, 2017</td>
<td>20th August, 2017</td>
<td>(i) compute the &quot;tax payable under the said Act&quot; for the month of July, 2017 and deposit the same in cash as per the provisions of rule 87 of the said Rules on or before the 20th August, 2017; (ii) file FORM GST TRAN-1 under sub-rule (1) of rule 117 of the said Rules before the filing of GSTR-3B; (iii) where the amount of tax payable under the said Act for the month of July,</td>
</tr>
</tbody>
</table>
Tripura Gazette, Extraordinary Issue, August 19, 2017 A. D.

2. **Payment of taxes for discharge of tax liability as per GSTR-3B:** Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act by debiting the electronic cash ledger or electronic credit ledger.

*Explanation.*- For the purposes of this notification, the expression-

(i) "Registered person" means the person required to file return under sub-section (1) of section 39 of the said Act;

(ii) "tax payable under the said Act" means the difference between the tax payable for the month of July, 2017 as detailed in the return furnished in FORM GSTR-3B and the amount of input tax credit entitled to for the month of July, 2017 under Chapter V and section 140 of the said Act read with the rules made thereunder.

3. This notification shall come into force with effect from the date of publication in the Official Gazette.

(Dr. B. Kaur, IAS)
Chief Commissioner of State Tax
Government of Tripura

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