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/2017(Part)

Dated, Agartala, the 9th November, 2017.

NOTIFICATION

In exercise of the powers conferred by section 147 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 notifies the supplies of goods listed in column (2) of the Table below as deemed exports, namely:-

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description of supply</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
</tr>
<tr>
<td>1.</td>
<td>Supply of goods by a registered person against Advance Authorisation</td>
</tr>
<tr>
<td>2.</td>
<td>Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation</td>
</tr>
<tr>
<td>3.</td>
<td>Supply of goods by a registered person to Export Oriented Unit</td>
</tr>
<tr>
<td>4.</td>
<td>Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30th June, 2017 (as amended) against Advance Authorisation.</td>
</tr>
</tbody>
</table>

Explanation--

For the purposes of this notification,-

1. "Advance Authorisation" means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.

2. Export Promotion Capital Goods Authorisation means an authorisation issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015-20 for import of capital goods for physical exports.

3. "Export Oriented Unit" means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy 2015-20.

By order of the Governor,

(L. K. Gupta)
Principal Secretary
Government of Tripura

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