

TRIPURA GAZETTE



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**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)

Dated, Agartala, the 21st February, 2018

Notification No. 3/2018-State Tax (Rate)

In exercise of the powers conferred by sub-section (3) of section 9 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 further amendments in the notification of the Government of Tripura, in the Finance Department, No.13/2017- State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, *vide* number 234, dated the 29th June, 2017, namely:-

In the said notification,-

- (i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Tripura State Goods and Services Tax Act, 2017.;"

- (ii) in the Explanation, after clause (e), the following clause shall be inserted, namely: -

'(f) "insurance agent" shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).'

By order of the Governor.

(Signature) 21/2/18
(Dr. B. Kaur, IAS)
Joint Secretary
Finance Department
Government of Tripura

Note: -The principal notification was published in the Tripura Gazette, Extraordinary Issue, *vide* notification No. 13/2017 - State Tax (Rate), dated the 29th June, 2017, *vide* number 234, dated the 29th June, 2017 and was last amended by notification No. 33/2017 - State Tax (Rate), dated the 2nd November, 2017 *vide* number 397, dated the 6th November, 2017.