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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/2022

Dated, Agartala, the 7th January, 2023.

NOTIFICATION

In exercise of the powers conferred by section 164 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 rules further to amend the Tripura State Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement.—(1) These rules may be called the Tripura State Goods and Services Tax (Fourth Amendment) Rules, 2022.

(2) They shall come into force with effect from 1st day of December, 2022.

2. In the Tripura State Goods and Services Tax Rules, 2017, ---

(a) rule 122 shall be omitted;

(b) rules 124 and 125 shall be omitted;

(c) in rule 127,-

(i) in the marginal heading, for the word "Duties", the word "Functions", shall be substituted;

(ii) for the words "It shall be the duty of the Authority.-". the words "The authority shall discharge the following functions, namely:-" shall be substituted:

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- (d) rule 134 shall be omitted;
- (e) rule 137 shall be omitted;
- (f) after rule 137, in the Explanation, for clause (a), the following clause shall be substituted, namely:-

'(a) "Authority" means the Authority notified under sub-section (2) of section 171 of the Act;'.

By Order of the Governor.

01.223

(Prithwiraj Debnath) Under Secretary to the Government of Tripura Finance Department

Note: The principal rules were published in the Tripura Gazette, Extraordinary Issue, vide notification No.F.I-II(91)-TAX/GST/2017, dated the 22nd June, 2017, published vide number 206, dated the 22nd June, 2017 and were last amended vide notification No.F.1-11(91)-TAX/GST/2022(Part), dated the 25th December, 2022 vide number 2028, dated the 26th December, 2022.