

  
**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  
OFFICE OF THE CHIEF COMMISSIONER OF STATE TAX  
PANDIT NEHRU COMPLEX, GURKHABASTI, AGARTALA.**

NO.F.1-11(100)-TAX/GST/2017

Dated, Agartala, the 19th August, 2017.

**NOTIFICATION**

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 08<sup>th</sup> August, 2017 published in the Tripura Gazette, Extraordinary Issue, dated the 08<sup>th</sup> 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**

Sl. No.	Class of registered persons	Last date for furnishing of return in FORM GSTR-3B	Conditions
(1)	(2)	(3)	(4)
1.	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 28 <sup>th</sup> August, 2017	20 <sup>th</sup> August, 2017	...
2.	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 and opting to file FORM GST TRAN-1 on or before the 28 <sup>th</sup> August, 2017	28 <sup>th</sup> August, 2017	(i) compute the "tax payable under the said Act" 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 20 <sup>th</sup> 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,

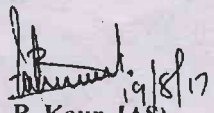
			2017, as detailed in the return furnished in FORM GSTR-3B, exceeds the amount of tax deposited in cash as per item (i), the registered person shall pay such excess amount in cash in accordance with the provisions of rule 87 of the said Rules on or before the 28 <sup>th</sup> August, 2017 along with the applicable interest calculated from the 21 <sup>st</sup> day of August, 2017 till the date of such deposit.
3.	Any other registered person	20 <sup>th</sup> August, 2017	...

**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