GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)


NOTIFICATION

In exercise of the powers conferred by section 148 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 amendment in the notification of the Government of Tripura in the Finance Department, No.F.1-11(91)-TAX/GST/2019, dated the 25th April, 2019, published in the Tripura Gazette, Extraordinary Issue, vide number 849, dated the 25th April, 2019, namely:-

In the said notification, in paragraph 2, the following proviso shall be inserted, namely:

"Provided that the said persons who have, instead of furnishing the statement containing the details of payment of self-assessed tax in FORM GST CMP-08 have furnished a return in FORM GSTR-3B under the Tripura State Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) for the tax periods in the financial year 2019-20, such taxpayers shall not be required to furnish the statement in outward supply of goods or services or both in FORM GSTR-1 of the said rules or the statement containing the details of payment of self-assessed tax in FORM GST CMP-08 for all the tax periods in the financial year 2019-20."

By order of the Governor,

[Nagesh Kumar B, IAS]
Joint Secretary
Government of Tripura
Finance Department