TRIPURA GAZETTE

Published by Authority
EXTRAORDINARY ISSUE

Agartala, Thursday, May 21, 2020 A.D., Vaisakha 31, 1942 S.E.

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/2020(Part-IV)

Notices Dated, Agartala, the 21st May, 2020.

NOTIFICATION

In exercise of the powers conferred by section 128 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the 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/2017(Part-VI) dated 31st December, 2018, published in the Tripura Gazette, Extraordinary Issue, vide number 1413, dated the 31st December, 2018, namely:—

In the said notification, after the second proviso, the following proviso shall be inserted, namely:—

"Provided also that the amount of late fee payable under section 47 shall stand waived for the tax period as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in FORM GSTR-3B by the due date, but furnishes the said return according to the condition mentioned in the corresponding entry in column (4) of the said Table, namely:—"

Table

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Class of registered persons</th>
<th>Tax period</th>
<th>Condition</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year</td>
<td>February, March, 2020 and April, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 24th day of June, 2020</td>
</tr>
<tr>
<td>2</td>
<td>Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year</td>
<td>February, 2020 and March, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 29th day of June, 2020</td>
</tr>
<tr>
<td></td>
<td></td>
<td>April, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020</td>
</tr>
</tbody>
</table>
### Tripura Gazette, Extraordinary Issue, May 21, 2020 A. D.

<table>
<thead>
<tr>
<th></th>
<th>Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year</th>
<th>February, 2020</th>
<th>If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>March, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 3rd day of July, 2020</td>
</tr>
<tr>
<td></td>
<td></td>
<td>April, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 6th day of July, 2020</td>
</tr>
</tbody>
</table>

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

By order of the Governor,

(Nagesh Kumar B, IAS)
Joint Secretary
Government of Tripura
Finance Department