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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/2017(Part-VII)

Dated, Agartala, the 2nd November, 2017.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 6 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) (hereafter in this notification referred to as "TSGST Act"), on the recommendations of the Council, the Government of Tripura hereby specifies that the officers appointed under the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the "CGST Act") who are authorized to be the proper officers for the purposes of section 54 or section 55 of the CGST Act (hereafter in this notification referred to as "the said officers") by the Commissioner in the Board, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the TSGST Act read with the rules made thereunder, in respect of a registered person located in the territorial jurisdiction of the said officers who upplies for the sanction of refund to the said officers.

By order of the Governor,

(M. Nagaraju)

Principal Secretary Government of Tripura Finance Department

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