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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)

Dated, Agartala, the 22nd November, 2017.

GAZETTE

## NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 23 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), the State Government, on the recommendations of the Council, hereby specifies the persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of ten lakh rupees in a financial year, as the category of persons exempted from obtaining registration under the said Act.

By order of the Governor,

(M. Nagaraju) Principal Secretary Government of Tripura Finance Department

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