

# TRIPURA GAZETTE



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## EXTRAORDINARY ISSUE

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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)**

**F.1-11(91)TAX/GST/2023(Part-III)**

**Dated, Agrtala, the 2nd November, 2023.**

**Notification No. 16/2023-State Tax (Rate)**

In exercise of the powers conferred by sub-section (5) of section 9 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 further amendments in the notification of the Government of Tripura, in the Finance Department, No.17/2017- State Tax (Rate), dated the 29<sup>th</sup> June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 219 dated the 29<sup>th</sup> June, 2017, namely:-

In the said notification,

- (i.) in clause (i), for the words “omnibus or any other motor vehicle”, the words “or any other motor vehicle except omnibus” shall be substituted;
- (ii.) after clause (i), the following clause shall be inserted, namely:-  
“(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.”;
- (iii.) in the Explanation, after item (c), the following item shall be inserted, namely, -  
“(d) “Company” has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013(18 of 2013).”.

2. This notification shall come into force with effect from the 20<sup>th</sup> day of October, 2023.

By Order of the Governor,  
**Signed by Rakhi Biswas**  
**Date: 02-11-2023 11:49:42**  
**Reason: Approved**

**(Rakhi Biswas, TCS-SSG)**  
Ex-Officio Additional Secretary  
Finance Department  
Government of Tripura

Note:-The principal notification No. 17/2017- State Tax (Rate), dated the 29<sup>th</sup> June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 219, dated the 29<sup>th</sup> June, 2017 and was last amended by notification No. 17/2021 -State Tax (Rate), dated the 2<sup>nd</sup> December, 2021 vide number 2134, dated the 2<sup>nd</sup> December, 2021.