

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2018

Dated, Agartala, the 11th September, 2018

NOTIFICATION

In exercise of the powers conferred by section 168 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) read with sub-rule (5) of rule 61 of the Tripura State Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following amendments—

(i) in notification number F.1-11(100)-TAX/GST/2017 dated the 08th August, 2017 published in the Tripura Gazette, Extraordinary Issue, *vide* number 291, dated the 08th August, 2017; and

(ii) in notification number F.1-11(100)-TAX/GST/2017 dated the 16th November, 2017 published in the Tripura Gazette, Extraordinary Issue, *vide* number 430, dated the 16th November, 2017, namely:—

2. In the said notifications, in the first paragraph, the following proviso shall be inserted, namely:—

“Provided that the return in **FORM GSTR-3B** of the said rules to be filed for the period from July, 2017 to November, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. F.1-11(91)-TAX/GST/2018(Part) dated the 08th August, 2018 published in the Tripura Gazette, Extraordinary Issue, *vide* number 564, dated the 08th August, 2018, shall be furnished electronically through the common portal on or before the 31st day of December, 2018.”.

By Order of the Governor,

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

Foot Note: 1. The principal notification number F.1-11(100)-TAX/GST/2017 dated the 08th August, 2017 was published in the Tripura Gazette, Extraordinary Issue, *vide* number 291, dated the 08th August, 2017.

2. The principal notification number F.1-11(100)-TAX/GST/2017 dated the 16th November, 2017 was published in the Tripura Gazette, Extraordinary Issue, *vide* number 430, dated the 16th November, 2017.