

TRIPURA



GAZETTE

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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/2021(PART)

Dated, Agartala, the 19th July, 2021.

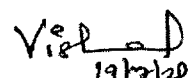
NOTIFICATION

In exercise of the powers conferred by sub-rule (4) to rule 48 of the Tripura State Goods and Services Tax Rules, 2017 (hereinafter referred as said rules), the Government, on the recommendations of the Council, hereby notifies registered person, other than a government department, a local authority, those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in a financial year exceeds fifty crore rupees, as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

2. This is in supersession of this Department's notification number F.1-11(91)-TAX/GST/2021, dated the 26th March, 2021, published in the Tripura Gazette, Extraordinary Issue, vide number 734 dated 26th March, 2021.

3. Notwithstanding such supersession, any action taken under those notifications, superseded hereby, are saved and to be construed as taken under this notification.

By order of the Governor,


(Dr. Vishal Kumar, IAS)
Joint Secretary
Government of Tripura
Finance Department