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GOVERNMENT OF TRIPURA  
FINANCE DEPARTMENT  
(TAXES & EXCISE)

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

Dated, Agartala, the 14<sup>th</sup> September, 2018

**NOTIFICATION**

In exercise of the powers conferred by sub-section (3) of section 1 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) and in supersession of the notification of the Government of Tripura in the Finance Department No.F.1-11(91)-TAX/GST/2017(Part-VI), dated the 22<sup>nd</sup> September, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 343, dated the 22<sup>nd</sup> September, 2017, except as respects things done or omitted to be done before such supersession, the State Government hereby appoints the 1<sup>st</sup> day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

- (a) an authority or a board or any other body, -
  - (i) set up by an Act of Parliament or a State Legislature; or
  - (ii) established by any Government,  
with fifty-one per cent. or more participation by way of equity or control, to carry out any function;
- (b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (c) public sector undertakings.

By Order of the Governor,

**(L. K. Gupta)**  
Additional Chief Secretary  
Government of Tripura