

[To be published in the Tripura Gazette, Extraordinary Issue]

GOVERNMENT OF TRIPURA  
FINANCE DEPARTMENT  
(TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2017(Part-VI)

Dated, Agartala, the 31<sup>st</sup> December, 2018

**Notification No. 28/2018-State Tax(Rate)**

In exercise of the powers conferred by sub-section (1) of section 11 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, 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.12/2017-State Tax (Rate), dated the 29<sup>th</sup> June, 2017, published in the Tripura Gazette, Extraordinary Issue, *vide* number 233, dated the 29<sup>th</sup> June, 2017, namely:-

In the said notification, -

(i) in the Table, -

(a) after serial number 21A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| (1)  | (2)                          | (3)  | (4) | (5)   |
|------|------------------------------|--|-----|-------|
| "21B | Heading 9965 or Heading 9967 | Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, -<br>(a) a Department or Establishment of the Central Government or State Government or Union territory; or<br>(b) local authority; or<br>(c) Governmental agencies, which has taken registration under the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services. | Nil | Nil"; |

(b) after serial number 27 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| (1)  | (2)          | (3)  | (4) | (5)   |
|------|--------------|--|-----|-------|
| "27A | Heading 9971 | Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY). | Nil | Nil"; |

- (c) against serial number 34A, in the entry in column (3), after the letters and words “PSUs from the”, the words “banking companies and” shall be inserted;
- (d) against serial number 66, for the entry in column (2), the following entry shall be substituted namely: -  
 “Heading 9992 or Heading 9963”;
- (e) serial number 67 and the entries relating thereto, shall be omitted;
- (f) after serial number 74 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| (1)  | (2)          | (3)   | (4) | (5)   |
|------|--------------|---|-----|-------|
| “74A | Heading 9993 | Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation centers established by Central Government, State Government or Union territory or an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961). | Nil | Nil”; |

- (ii) in paragraph 2, after clause (za), the following clause shall be inserted, namely: -

“(zaa) “financial institution” has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934).”.

2. This notification shall come into force on the 1<sup>st</sup> day of January, 2019.

By Order of the Governor,

**(Akinchan Sarkar, TCS Gr-I)**  
 Joint Secretary  
 Government of Tripura  
 Finance Department

Note:- The principal notification No. 12/2017-State Tax (Rate), dated the 29<sup>th</sup> June, 2017 was published in the Tripura Gazette, Extraordinary Issue, *vide* number 233, dated the 29<sup>th</sup> June, 2017 and was last amended by notification No. 23/2018-State Tax (Rate), dated the 19<sup>th</sup> September, 2018, *vide* number 860, dated the 20<sup>th</sup> September, 2018.