GOVERNMENT OF TRIPURA FINANCE DEPARTMENT (TAXES & EXCISE)

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

Dated, Agartala, the 31st December, 2018

NOTIFICATION

In exercise of the powers conferred by section 128 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 amendments in notification of the Government of Tripura in the Finance Department No.F.1-11(91)-TAX/GST/2018, dated the 22nd February, 2018, published in the Tripura Gazette, Extraordinary Issue, *vide* number 59, dated the 22nd February, 2018, namely:–

In the said notification, after the proviso, the following proviso shall be inserted, namely:-

"Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to September, 2018 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 22nd December, 2018 to 31st March, 2019.".

By Order of the Governor,

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

Note: The principal notification No.F.1-11(91)-TAX/GST/2018, dated the 22nd February, 2018 was published in the Tripura Gazette, Extraordinary Issue, *vide* number 59, dated the 22nd February, 2018.